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Education

Annual Report

2009-2010

Government of Alberta

Extracts from this report are available on Alberta Education's website at
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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 24 Ministries.

The annual report of the Government of Alberta released June 30, 2010 contains Ministers' accountability statements, the consolidated financial statements of the Province and *The Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

This annual report of the Ministry of Education contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. Education's annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Education and the Alberta School Foundation Fund, for which the Minister is responsible,**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report, and**
- **financial information relating to accountable organizations and trust funds, which includes the Alberta Teachers' Retirement Fund and school jurisdictions in the public education system (public, separate and francophone school boards and charter schools).**

Minister's Accountability Statement

The Ministry's annual report for the year ended March 31, 2010, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 15, 2010 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Original signed by

Dave Hancock, Q.C.
Minister of Education

Message from the Minister

Collaboration is a word that has become central to our activities in education during this past year. This was reflected in the public dialogue and important ongoing conversations of *Inspiring Education – A Dialogue with Albertans*, *Setting the Direction* and *Speak Out*. I believe very strongly that education is the responsibility of the entire community and we all have a role in providing the best possible education to Alberta students. Redefining the term stakeholders to embrace wider participation is important as we work to ensure that children entering the K-12 system have access to educational opportunities needed to develop the knowledge, skills and attributes required to be successful in the twenty-first century, and to contribute to an enriched society and a sustainable economy.

In addition to the goals and outcomes set out in ministry business plans, the Premier provided each Minister with a mandate letter outlining priorities for the year. In 2009-10, I was responsible for leading three priority initiatives:

1) continuing to increase student participation and completion rates in health, math, science and career and technology studies to support economic diversification and build the knowledge economy;

2) improving broad-based supports and early intervention initiatives for at-risk children to improve their learning outcomes and support the Safe Communities initiative;

3) develop a policy framework to guide implementation of a long term vision for K-12 education in Alberta that focuses on opportunity, fairness, citizenship, choice and diversity.

Several key departmental initiatives focused on addressing these priorities. To address the first mandate, a province-wide Mathematics program of study, in English and French, was implemented; new teaching and learning resources for Grades 2, 5 and 8, were authorized; and the Science programs of study for Grades 7, 8 and 9, in English and French, were completed. The K-12 Wellness Education Framework, in English and French, was released, which will provide guidance to the development of wellness-related programs. In addition, major revisions to the Career and Technology Studies (CTS) program continued in 2009-10 to focus on developing workplace skills. In 2009-10, province-wide courses for two of the five CTS clusters – Trades, Manufacturing and Transportation, and Business and Information Technology – were introduced. New teaching and learning resources in English, with some components in French, were authorized.

In support of the second mandate, Alberta Education worked with Health and Wellness, and Children and Youth Services to develop cross-ministry priority actions for early child development that support improved coordination of services, programs and supports for young children and their families. This work included reviewing the service delivery model for Family Supports for Children with Disabilities and Program Unit Funding. As well, the ministry continued implementation of the five-year *Early Child Development (ECD) Mapping Initiative*, which looks at factors that influence healthy child development. This project will give Alberta school authorities, communities and parents a broad range of information on children's development prior to kindergarten, such as differences across communities in child development, and identify where strengths and gaps exist in programming, facilities and services. Information gathered from this project will help communities develop effective policies and programs to help children get the best possible start in life.

In support of the Safe Communities Initiative, the ministry continued to work with school jurisdictions and cross ministry partners to prevent bullying. With Children and Youth Services, the ministry supported Taking Action on Bullying web sites (which are part of the Framework for Action on Family Violence and Bullying) and also the Prevention of Bullying Strategy, which included holding youth committee weekends to get input and advice on direction for the ministries, and producing two new fact sheets on bullying and respecting diversity in the Aboriginal community.

Work on the third mandate – to develop a policy framework to guide implementation of a long term vision for K-12 education in Alberta that focuses on opportunity, fairness, citizenship, choice and diversity – began in 2008 and continued in 2009-10. Approximately 4,000 Albertans participated in a unique public engagement project, *Inspiring Education – A Dialogue with Albertans* about the future of K-12 education. The project utilized a variety of processes including facilitated regional community conversations, locally hosted conversations using a community toolkit, various media tools and a fall provincial forum in Edmonton. Building on this extensive public input, the *Inspiring Education* Steering Committee drafted a report outlining a proposed vision and high level direction for K-12 education in Alberta. At the end of the 2009-10 fiscal year, the report was under consideration by government and was targeted for release in summer 2010.

Another major initiative launched in 2008 and continuing this past year was *Setting the Direction for Special Education*, with a mandate to create a new framework for special education in Grades 1 to 12. Consultations with about 7,000 Albertans informed the development of the *Setting the Direction Framework*. At the end of the 2009-10 fiscal year, the steering committee's framework recommendations were under consideration by government. Release of the recommendations and subsequent implementation are targeted for summer 2010.

Over the past year, thousands of student voices were heard through *Speak Out – the Alberta Student Engagement Initiative*. As part of this initiative, the ministry delivered 25 *Speak Out* forums around the province, developed a DVD Tool Kit to create local engagement capacity and hosted the 1st Annual *Speak Out* Conference in Edmonton, at which 191 students shared their views on education with government. One consistent theme heard is that students are asking for the opportunity to strengthen the connection with their teachers. As well, the first Minister's Student Advisory Council was formed to provide students with a direct voice to me regarding their views about education in Alberta.

To focus our commitment to improving learning outcomes for First Nations, Métis and Inuit (FNMI) students, a new goal was added to Alberta Education's 2009-2012 business plan focusing on this area. Several initiatives to address this goal were launched. Over the past year, the ministry held provincial and regional sessions with school jurisdictions and FNMI stakeholders to assist them in collaborating with FNMI parents and communities in developing outcomes, strategies and measures designed to improve FNMI student success.

In October 2009, the Government of Alberta agreed to establish the *First Nations, Métis and Inuit Education Partnership Council for Alberta*. The work of the Council will help to identify and complement the work undertaken by government and FNMI organizations to reduce and ultimately eliminate the gap in educational achievement for FNMI learners. A key priority for the Council is to ensure and improve the educational success of First Nations, Métis and Inuit students in Alberta. As well, a tripartite agreement with the federal government, Alberta Aboriginal Relations, the Confederacy of Treaty 6 First Nations, the Treaty 7 Management Corporation and Treaty 8 First Nations of Alberta was initiated to improve learning opportunities and support achievement, excellence and success for FNMI students.

Improving high school completion is an ongoing ministry priority. Over the past year, the ministry worked with school jurisdictions under the High School Completion Framework to identify barriers to graduation and develop plans that enhance existing programs and fit the specific needs of each school community, and to examine ways in which technology can be used to engage students at the high school level. Under the High School Flexibility Enhancement project, the ministry worked collaboratively with 16 pilot schools to support improved student engagement and success.

Other key initiatives over the past year included the following:

The *Alberta Initiative for School Improvement* (AISI), unique to Alberta and respected around the world, provides an opportunity for the entire educational community to work collaboratively to plan and develop local projects designed to meet student learning needs. Celebrating 10 years of success this year, more than $600 million has been invested in AISI to support and encourage innovative strategies focused on student engagement, learning and performance.

The three-year Innovative Classrooms Technology Funding Initiative is ensuring that all Grade 1 to 12 classrooms in the province are equipped with key technologies that promote innovative teaching and learning. The initiative has provided $18.5 million per year for the past two years for jurisdictions to purchase innovative technologies, and reports from the field indicate that students are more engaged in their learning, and teachers are better able to tailor instruction to student needs.

To ensure that schools are available in local neighbourhoods where children live and learn, the ministry reviews school board plans to determine where to build schools, where to locate modular classrooms and which schools need to be modernized. In 2009-10, 10 new schools, seven additions and replacements, and 24 modernizations were completed. To address enrolment pressures, funding was provided for 128 new high performance modular classrooms and relocation of 88 portable classroom units. Under government's innovative public-private partnership model, construction continued on 18 new schools in Calgary and Edmonton that will accommodate about 12,000 new students.

Alberta Education is committed to attracting, developing and retaining high quality professional teachers in our K-12 education system. Government recently established the Northern Student Teacher Bursary that will provide financial support for post-secondary students who are interested in teaching in northern Alberta communities and, in collaboration with school jurisdictions, a subsidy to support up to 40 First Nations, Métis and Inuit (FNMI) adults in northern communities as they study to become teachers.

As Minister of Education, I am committed to ensuring that the K-12 education system continues to provide Alberta students with the opportunities to acquire knowledge, skills and attributes needed for success in the 21st century, and to working collaboratively with our partners and stakeholders in enabling students to achieve success and fulfillment as citizens in a rapidly changing world.

Original signed by

Dave Hancock, Q.C.
Minister of Education

Management's Responsibility for Reporting

The Ministry of Education includes:

- the Alberta School Foundation Fund
- the Department of Education
- school jurisdictions.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Education. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The performance measures are prepared in accordance with the following criteria:

- Reliability – Information agrees with the underlying data and the sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – Performance measures and targets match those included in Budget 2009. Actual results are presented for all measures.

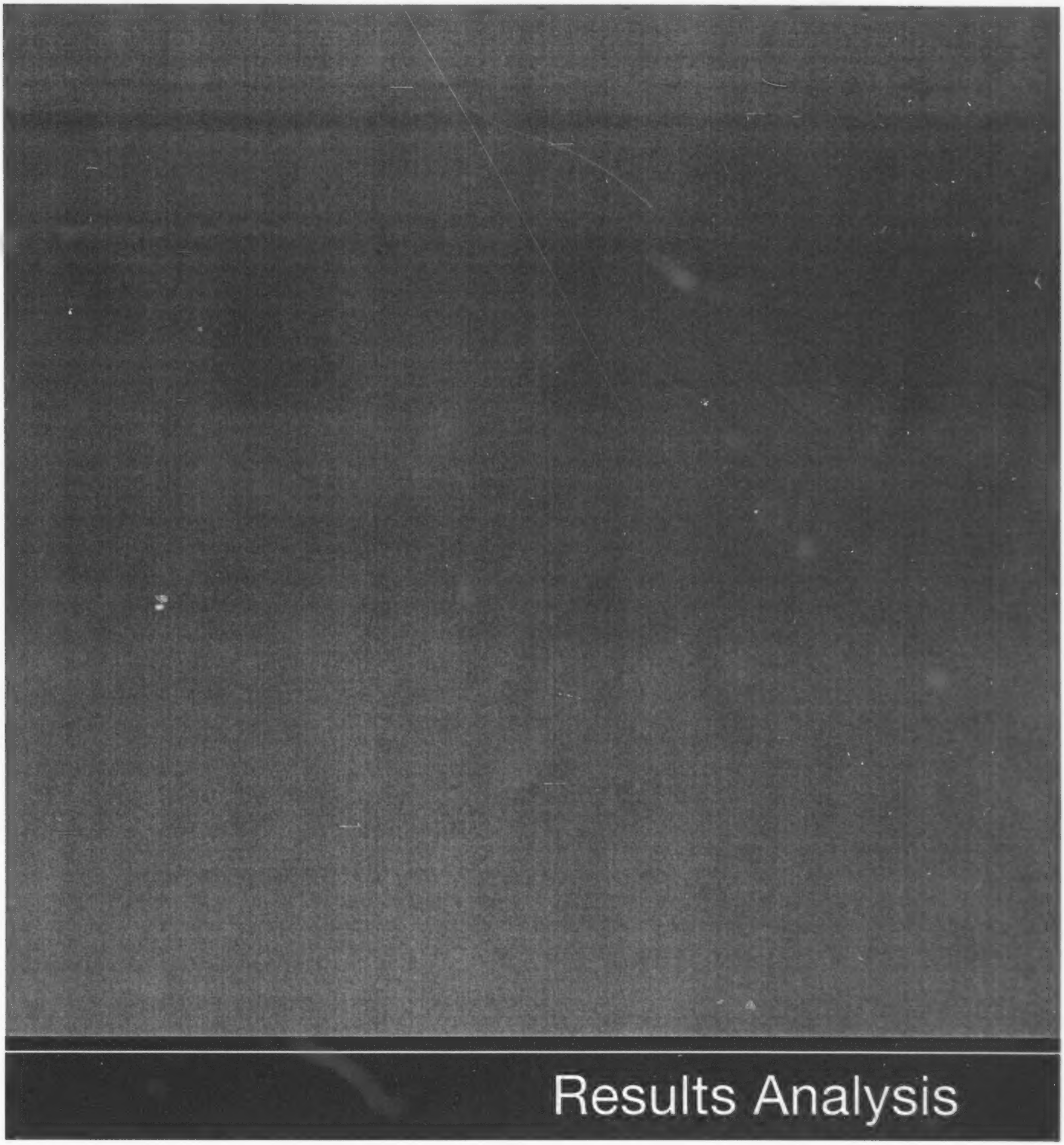
As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the Province under Ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and Enterprise and the Minister of Education any information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.

Original signed by

Keray Henke
Deputy Minister
September 15, 2010



Results Analysis

Ministry Overview

The Ministry of Education, for which the Minister of Education is accountable, consists of the Department of Education, the Alberta School Foundation Fund and school jurisdictions. School jurisdictions include public and separate school boards, francophone education regional authorities and charter schools.

These school jurisdictions, along with accredited private schools, provide programs for students in the province's K-12 education system in accordance with the School Act. The information that follows in this section describes the functions and purpose of the Department of Education and the Alberta School Foundation Fund in more detail.

Department of Education

With students' varied learning needs as its central focus, Alberta Education leads a K-12 education system that provides the foundation of knowledge and skills needed to prepare Alberta children and youth for lifelong learning, work and citizenship. In 2009-10, over 585,000 young Albertans were enrolled in K-12 schools across the province.

For more information, phone (780) 427-7219.
For toll-free access in Alberta, first dial 310-0000.
E-mail: edc.communications@gov.ab.ca
Website: www.education.alberta.ca/home.aspx

Department Organization

The Department of Education is divided into six organizational units reporting to the Deputy Minister. (Note: As of April 1, 2010 a new department organizational structure was implemented.)

Accountability and Reporting Division

The Accountability and Reporting Division focuses on continuous improvement of student achievement and takes a lead role in defining and supporting outcomes-based accountability and reporting for the Department and the K-12 education system. This is accomplished through the development of accountability frameworks on a system-wide basis and on a project basis which includes the evaluation and reporting of school jurisdiction performance as well as the evaluation of programs and projects.

The division develops processes for teachers to assess and report to parents on their child's progress and achievement; develops, manages and reports results of provincial assessments of students in Grades 3, 6, 9 and 12; and coordinates Alberta's participation in national and international assessments. In addition, the Division develops and manages information and technology systems to collect, analyze and report data used to support decision-making and analysis within the Ministry and the K-12 education system.

Learning Supports Division

The Learning Supports Division provides strategic leadership to support school authorities in their implementation of Ministry programs and policies to meet the diverse learning needs of children and youth. The division coordinates the provincial school capital plan and provides support to school authorities with respect to school infrastructure. It works with school authorities to research, plan and implement effective and innovative uses of technology for teaching and learning. Improving the academic achievement of Alberta's First Nations, Métis, and Inuit students is a key focus for the division in cooperation with stakeholders, other ministries and school jurisdictions.

The division conducts reviews and monitors school authorities for compliance with ministry requirements. It works with stakeholders, other ministries and other jurisdictions across Canada to support the implementation of programs, policies and initiatives for pre-school children and K-12 students.
The division produces and distributes learning, teaching and support resources including alternate format resources (Braille, audio, large print) and specialized equipment for students with visual impairment or perceptual disabilities.

Program Development and Standards Division

The Program Development and Standards (PDS) Division provides a strategic, flexible approach to support 21st century learning at any time, any place and at any pace – in other words, through a range of learning environments within and beyond the classroom, that supports flexible timing and pacing to meet diverse learner needs. PDS works in both English and French to collaborate with school authorities and stakeholders to ensure that young Albertans have the attitudes, skills and knowledge they need to achieve their potential for lifelong learning, work and citizenship and to engage their passions and interests in the global knowledge-based economy and society. The division is focused on:

- Developing high quality K-12 programs of study and the accompanying learning and teaching resources for the 21st century, and
- Overseeing the International Education Strategy, as well as providing advice and direction on international policy options.

Strategic Services Division

Strategic Services Division provides leadership and corporate support focused on policy, legislation, research, strategic and operational planning, and project, risk and records management. The division is responsible for developing and implementing ministry budget estimates and financial statements, allocating funding to public and private school authorities, monitoring school authority financial health, and financial management, and collaborating with school authorities on finance and governance issues.

The division also works collaboratively with school authorities and education partners to support Alberta Initiative for School Improvement projects. It leads the ministry's involvement in the Council of Ministers of Education, Canada and international initiatives such as the Organization for Economic Co-operation and Development Education Policy Committee.

People Resources Section

The People Resources Section provides strategic leadership on human resource management, education sector workforce planning and teacher development and certification programs. With the vision, "The Right People with the Right Skills in the Right Places at the Right Time", People Resources develops strategies to build, strengthen and promote the highest quality education sector workforce possible.

People Resources ensures maintenance of standards related to certificated teachers, school and school system leadership and internal human resources practices. As well, the section provides strategic advice and direction to the education sector for emergency and pandemic planning, and implements the Alberta Public Service Workforce Plan to attract, develop and engage employees.

Communications Branch

The Communications Branch enhances Albertans' awareness of Ministry achievements and initiatives and provides strategic communications advice, communications planning and media relations to the program areas of the department.

Alberta School Foundation Fund

The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta and education mill rates established by the Lieutenant Governor in Council. These monies, along with those from provincial general revenues, are allocated on a fair and equitable basis to school boards.

For more information, phone (780) 427-2055.
For toll-free access in Alberta, first dial 310-0000.

Review Engagement Report

AUDITOR GENERAL
Alberta

To the Members of the Legislative Assembly

I have reviewed the performance measures identified as "Reviewed by Auditor General" included in the *Ministry of Education's 2009-10 Annual Report*. These performance measures are prepared based on the following criteria:

- Reliability – Information agrees with the underlying data and with sources used to prepare it.
- Understandability and Comparability – Actual results are presented clearly and consistently with the stated methodology and presented on the same basis as targets and prior years' information.
- Completeness – performance measures and targets match those included in Budget 2009. Actual results are presented for all measures.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to my Office by the Ministry. My review was not designed to provide assurance on the relevance of these performance measures.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these performance measures.

Based on my review, nothing has come to my attention that causes me to believe that the "Reviewed by Auditor General" performance measures in the Ministry's 2009-10 Annual Report are not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability, and completeness as described above. However, my review was not designed to provide assurance on the relevance of these performance measures.

Original signed by Merwan N. Saher, CA
Auditor General

Edmonton, Alberta
September 15, 2010

Performance Highlights

Overall, the education system is performing well; results over time are continuing to improve in many areas, and for the performance measures that have targets, most of the targets for 2009-10 were met or exceeded. For some measures that are under development, targets have not yet been set as there is insufficient data available.

Overall satisfaction with the quality of K-12 education and that students receive a solid grounding in the core subjects remains high at 86 per cent and 85 per cent respectively, similar to the results of previous years. As well, overall agreement that schools are safe and caring continues to be very high at 94 per cent. Overall satisfaction with students' opportunity to receive a broad program of studies is also high at 83 per cent and has increased over time.

While the high school completion rate has leveled off at about 79 per cent, the annual dropout rate of students ages 14 to 18 has declined for the last two years to 4.3 per cent, below the target of 4.6 per cent.

Some key outcome indicators at the high school level have shown improvement in recent years. The eligibility rate of Grade 12 students for Rutherford Scholarships has increased from 54.6 per cent to 56.9 per cent over the last five years. Over the same period, the post-secondary transition rate of students within six years of entering Grade 10 has increased from 56.6 per cent to 59.8 per cent.

In addition, overall results on the provincial achievement tests have improved at both the acceptable and excellence levels over the past five years. The percentage of students who achieved the acceptable standard has risen from 76.7 per cent to 79.1 per cent; similarly, the percentage who achieved the standard of excellence has risen from 16.8 per cent to 19.4 per cent.

Overall agreement that students are well prepared for citizenship has been high and stable in recent years (86 per cent in 2009-10), while satisfaction that students are taught the attitudes and behaviours that will make them successful at work when they finish high school has been substantially lower (68 per cent in 2009-10) in recent years.

A general trend is that public satisfaction is consistently lower than that of other respondent groups, such as parents, teachers, high school students and school board members, groups which have more direct involvement and experience with the K-12 education system (see pages 24, 25, 49 and 72).

A key challenge for the K-12 education system is the substantial gap between results for First Nations, Métis and Inuit (FNMI) students and results for all students. The most recent results on key outcome measures for FNMI students (with corresponding rates for all students in brackets) were: high school completion rate: 45.8 per cent (79.0 per cent); post-secondary transition rate: 33.9 per cent (59.8 per cent); annual dropout rate: 11.2 per cent (4.3 per cent) and the diploma examination participation rate: 16.7 per cent (53.5 per cent). Finding innovative and collaborative ways to address the challenges facing FNMI students is essential to improving FNMI student success.

Financial Highlights

- School board and Ministry spending on operations (excluding adjustments for unfunded pension liabilities) increased by $314 million or 5.3 per cent. The instruction program (teacher salaries/benefits, services and supplies) increased 7.1 per cent, student transportation increased 6.4 per cent, and governance and system administration increased 1.6 per cent. There were 585,397 students in the K-12 system in 2009-10, an increase of about 2,100 students from the prior year.
- Funding targeted for smaller class sizes increased by 6.5 per cent to $221 million per year. More than 2,900 teachers have been hired over the past six years to support smaller class sizes.
- Funding increased for the Alberta Initiative for School Improvement (AISI) to $80 million or 4.9 per cent. The annual AISI Conference celebrated 10 years of Alberta-made ideas for improving student learning.
- Provided $4.3 million for a pilot project, *Paving Health Pathways: A Health Services Strategy*, to allow high school students from 10 school jurisdictions to explore more health services courses under Alberta Education's revised high school Career and Technology Studies (CTS) program. Also announced a new coordinated Learning and Teaching Resource Review Centre in Red Deer to support the implementation of the revised CTS program.
- Provided $6.0 million as part of the High School Completion Framework to help school jurisdictions identify barriers to graduation and develop plans to increase Alberta's high school completion rate from 79 per cent to 82 per cent by 2012.
- Capital spending increased including P3 construction, by $203 million or 26 per cent. The eighteen metro P3 schools are now about 94 per cent complete and will be completed on time for the 2010-11 school year.
- Implemented the Workforce Planning Initiative at a cost of $8.5 million, focusing on highlighting the teaching profession; increasing the numbers of First Nations, Métis and Inuit teachers; providing incentives for teaching in northern jurisdictions; and supporting beginning teachers.
- Invested $1.5 million toward WorldSkills Calgary 2009 and distributed the equipment used during the WorldSkills competition to schools and post-secondary providers across the province.
- Implemented several cost-containment initiatives totaling about $15 million: re-phasing of the new student information system; re-phasing technology upgrades; re-scheduling some curriculum development; reassessing the need for print and digital resources; increasing efficiencies over travel and hosting expenses; and a hiring freeze.

Performance Measures Summary Table

Selecting measures and setting targets to assess, report and improve upon the performance of the Kindergarten to Grade 12 (K-12) education system is key to being accountable for results. The performance measures and targets for 2009-10 are established in the Ministry of Education business plan for 2009-12. The table below presents a summary of performance measures reported in the Results Analysis section pages 20 - 77, including:

- 2009-10 target and most recent results
- change over time (5-year trend).

Core Business/Goal/Performance Measure			Prior Years' Results				Target	Current Actual
Lead and support the education system so that all students are successful at learning								
1	**High quality learning opportunities.**							
1.a*	Overall satisfaction with the quality of basic education.[1]		85% 2005-06	85% 2006-07	84% 2007-08	87% 2008-09	**86%**	86% 2009-10
1.b	Overall satisfaction that students receive a solid grounding in core subjects.		84% 2005-06	84% 2006-07	82% 2007-08	86% 2008-09	**85%**	85% 2009-10
1.c	Overall satisfaction with students' opportunity to receive a broad program of studies.		79% 2005-06	78% 2006-07	79% 2007-08	82% 2008-09	**79%**	83% 2009-10
1.d	Overall agreement that schools are safe and caring.		92% 2005-06	92% 2006-07	91% 2007-08	93% 2008-09	**90$^+$%**	94% 2009-10
1.e*	Annual dropout rate of students aged 14-18.[2]		5.0% 2004-05	4.7% 2005-06	5.0% 2006-07	4.8% 2007-08	**4.6%**	4.3% 2008-09
1.f*	High school completion rate of students within five years of entering Grade 10.[3]		77.0% 2004-05	78.1% 2005-06	78.9% 2006-07	78.7% 2007-08	**80%**	79.0% 2008-09
2	**Excellence in student learning outcomes.**							
2.a	Overall results on Grades 3, 6 and 9 Provincial Achievement Tests.[4]	acceptable excellence	76.7% 16.8% 2005-06	76.8% 18.6% 2006-07	76.6% 17.7% 2007-08	78.3% 18.3% 2008-09	**80.0%** **19.7%**	79.1% 19.4% 2009-10
2.b	Results on Diploma Examination for Pure Mathematics 30.	acceptable excellence	82.8% 26.5% 2005-06	81.1% 24.6% 2006-07	81.3% 25.8% 2007-08	82.1% 26.3% 2008-09	**82%** **26%**	82.9% 29.7% 2009-10
2.c*	Diploma examination participation rate (four or more exams written within three years of entering Grade 10).		53.5% 2004-05	53.7% 2005-06	53.6% 2006-07	53.3% 2007-08	**55%**	53.5% 2008-09
2.d	Rutherford Scholarship eligibility rate of Grade 12 students.		54.6% 2004-05	56.1% 2005-06	56.8% 2006-07	57.3% 2007-08	**58%**	56.9% 2008-09
2.e	Participation in Early Childhood Services.		96.2% 2005-06	95.1% 2006-07	97.7% 2007-08	96.4% 2008-09	**95$^+$%**	97.1% 2009-10

Core Business/Goal/Performance Measure			Prior Years' Results				Target	Current Actual
2	**Excellence in student learning outcomes. (continued)**							
2.f*	Post-secondary transition rate of students within six years of entering Grade 10.[5]		56.6% 2004-05	58.1% 2005-06	58.8% 2006-07	59.2% 2007-08	**61%**	59.8% 2008-09
2.g*	Overall agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.[6]		68% 2005-06	68% 2006-07	64% 2007-08	69% 2008-09	**71%**	68% 2009-10
2.h	Overall agreement that students model the characteristics of active citizenship.		83% 2005-06	84% 2006-07	85% 2007-08	85% 2008-09	**84%**	86% 2009-10
3	**Success for First Nations, Métis and Inuit students.**							
3.a	Overall results on Grades 3, 6 and 9 Provincial Achievement Tests.[4]	acceptable excellence	52.4% 4.6% 2005-06	53.0% 5.5% 2006-07	54.1% 5.3% 2007-08	56.3% 5.3% 2008-09	**53%** **6%**	59.1% 6.4% 2009-10
3.b	Overall results of self-identified First Nations, Métis, and Inuit students on Diploma Examinations.[7]	acceptable excellence	73.7% 8.7% 2005-06	77.4% 9.5% 2006-07	77.1% 10.2% 2007-08	77.1% 8.2% 2008-09	**79%** **13%**	76.3% 8.7% 2009-10
4	**Highly responsive and responsible education system.**							
4.a	Overall satisfaction that stakeholder and public input is considered, respected and valued by the school, jurisdiction and province.		61% 2005-06	58% 2006-07	58% 2007-08	62% 2008-09	**62%**	61% 2009-10
4.b	Overall satisfaction that leadership at all levels effectively supports and facilitates teaching and learning.		73% 2005-06	66% 2006-07	69% 2007-08	76% 2008-09	**73%**	72% 2009-10
4.c*	Overall perception that Alberta's education system has improved or stayed the same in the last three years.[6]		73% 2005-06	71% 2006-07	72% 2007-08	75% 2008-09	**74%**	75% 2009-10

*** Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

1. Each goal has at least one audited performance measure.
2. Each type of performance measure (survey, test and derived from administrative data) is included.
3. Measures with revised methodologies are included.

Notes: Targets are considered met if the result is within 5 per cent of the target value, except for Provincial Achievement Tests and Diploma Examinations. For further information on assessing change over time and target achievement, please refer to Endnote B, pages 81-82.

For information on the methodology employed in the survey measures (Measures 1.a, 1.b, 1.c, 1.d, 2.g, 2.h, 4.a, 4.b, 4.c), please refer to Endnote A, pages 78-80.

For information on the methodology employed in the derived and test measures (Measures 1.e, 1.f, 2.a, 2.b, 2.c, 2.d, 2.e, 2.f, 3.a, 3.b), please refer to Endnote C, pages 83-87.

[1] A question that forms a part of this measure was changed in 2007-08.

[2] The dropout rate for 2004-05 has been restated due to an adjustment in the overall student count for that year.

[3] The current high school completion rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system.

[4] Overall results exclude Social Studies 6 and 9 as well as Mathematics 3, 6 and 9 for both the current year and for previous years.

[5] The current high school transition rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system.

[6] Results from previous years have been restated using survey responses from subsamples of parent respondent groups. For measure 2.g, the respondent group was limited to parents of Grades 7-12 students; for measure 4.c, the respondent group was limited to parents of Grades 1-12 students.

[7] Overall results exclude Chemistry 30, Physics 30 as well as Social Studies 30 and 33 for both the current year and for previous years.

Performance Measures Under Development

Goal/Performance Measure		Prior Years' Results				Target	Current Actual
3	**Success for First Nations, Métis and Inuit students.**						
3.c*	Overall agreement of self-identified First Nations, Métis, and Inuit students and their parents that students model the characteristics of good citizenship.		76% 2006-07	78% 2007-08	77% 2008-09	**n/a**	75% 2009-10
3.d	Agreement of parents of self-identified First Nations, Métis and Inuit students that students are taught the attitudes and behaviours that will make them successful at work when they finish school.[1]		66% 2006-07	67% 2007-08	72% 2008-09	**n/a**	69% 2009-10
3.e	Post-secondary transition rate of self-identified First Nations, Métis, and Inuit students within six years of entering Grade 10.[2]				31.9% 2007-08	**n/a**	33.9% 2008-09
3.f	High school completion rate of self-identified First Nations, Métis, and Inuit students within five years of entering Grade 10.[3]			47.3% 2006-07	47.8% 2007-08	**n/a**	45.8% 2008-09
3.g	Annual dropout rate of self-identified First Nations, Métis, and Inuit students aged 14-18.		10.1% 2005-06	11.8% 2006-07	11.0% 2007-08	**n/a**	11.2% 2008-09
3.h	Diploma examination participation rate of self-identified First Nations, Métis, and Inuit students (four or more exams written within three years of entering Grade 10).		17.7% 2005-06	16.0% 2006-07	17.2% 2007-08	**n/a**	16.7% 2008-09
3.i*	Rutherford Scholarship eligibility rate of Grade 12 self-identified First Nations, Métis, and Inuit students.				29.0% 2007-08	**n/a**	27.5% 2008-09
4	**Highly responsive and responsible education system.**						
4.d	Percentages of school jurisdictions with an overall evaluation of Good or Excellent on accountability measures.		Percentage of jurisdictions • Increased on 6 of 9 measures • Maintained on 1 measure • Declined on 2 measures 2006-07	Percentage of jurisdictions • Increased on 8 of 15 measures • Declined on 7 measures 2007-08	Percentage of jurisdictions • Increased on 8 of 15 measures • Maintained on 1 measure • Declined on 6 measures 2008-09	**n/a**	Percentage of jurisdictions • Increased on 10 of 15 measures • Maintained on 2 measures • Declined on 3 measures 2009-10

*** Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

1. Each goal has at least one audited performance measure.
2. Each type of performance measure (survey, test and derived from administrative data) is included.
3. Measures with revised methodologies are included.

Notes:

[1] Results from previous years have been restated using survey responses from a subsample of the parent respondent group: parents of Grades 7-12 students.

[2] The current high school transition rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system.

[3] The current high school completion rate and the rates for previous years have been adjusted to reflect new data received from the post-secondary system.

Discussion and Analysis of Results

GOAL 1 **Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning**

High Quality Learning Opportunities

Key Accomplishments

Outcome – The education system meets the needs of all students, our society and the economy.

Student Programs

The programs of study developed by the department articulate Alberta's K-12 curriculum standards and identify what students are expected to learn and be able to do in all subjects and grades. High quality digital and print learning and teaching resources which include distributed learning courses, textbooks, and multimedia resources contribute to student achievement. These tools support implementation of the programs of study and accommodate the diverse learning needs of Alberta students. Updating the programs of study as well as learning and teaching resources is essential to providing high quality learning opportunities for all Alberta students.

In 2009-10, the department approved and implemented several new programs of study, authorized new student basic resources and teacher guides, and launched and updated online resources to support implementation, including: *[Strategies 1.1, 1.2 and 1.3]*

- provincially implemented, in English and French, the mathematics programs of study and authorized new teaching and learning resources for Grades 2, 5 and 8
- completed updates to the Science programs of study for Grades 7, 8 and 9 in English and French
- made available the K-12 Wellness Education Framework, in English and French, which will provide guidance to the development of wellness-related programs
- developed the Alberta Order of Excellence Grade 6 digital learning resources in English and French
- made available programs of study for Chinese, German, Japanese, Spanish and Ukrainian Language and Culture 10-20-30 (9 year), Italian Language and Culture 10-20-30 (12 year), and Punjabi Language and Culture 10-20-30 (9 year) and authorized new teaching and learning resources
- made available the draft *K-12 English as a Second Language Proficiency Benchmarks*, and *Supporting English as a Second Language Students: Promising ESL Strategies in Alberta.*

Distributed Learning

Distributed learning is a model which offers multiple channels of learning and teaching through a variety of delivery formats and media. It provides students with highly personalized and individualized learning opportunities for success within and beyond the regular classroom. Work continued on distributed learning in 2009-10 and included: *[Strategies 1.7, 1.9]*

- developing a provincial approach to capacity building and integration of distributed learning approaches in teacher preparation programming
- providing funding to *Supporting Teacher Inductees – A Distributed Professional Learning Demonstration Project*.

Language Learning

Alberta Education is committed to ensuring that students have opportunities to learn languages. Implementation support, including classroom assessment materials, provides an environment for excellence in language learning. In 2009-10, the department: *[Strategy 1.2]*

- negotiated a new Official Languages in Education Protocol and ensuing Bilateral Agreement and Action Plan for 2009-2013 with the federal government in support of French first and second language learning across the province.

Outcome – School environments are safe and caring.

Supporting Positive School Environments

Work continues with school authorities and cross ministry partners to foster safe and caring school environments, to create a culture of understanding of and respect for diversity, and to support wellness education for students. In 2009-10, the department: *[Strategies 1.4, 1.5]*

- completed the infusion of First Nations, Métis and Inuit (FNMI) perspectives into the Western and Northern Canadian Protocol High School Mathematics resources for Grade 10, 10-C and 10-3
- made available programs of study for Cree Language and Culture, Grades 4-6 and 10-12 (9 year) and authorized new teaching and learning resources
- completed a review of current wraparound approaches to determine promising practices and completed a highlights document, including the identification of 11 key principles
- licensed online resources for students in Grades 4 to 8 to help them develop skills to use the Internet safely.

Outcome – Children and youth with at-risk factors have their needs addressed through timely and effective programs and supports.

Educational Outcomes for Children and Youth in Care

- coordinated the Provincial Protocol Framework to Support Success in School for Children and Youth in Care which included:
  - establishing five demonstration sites
  - developing and distributing draft resource documents for review
  - hosting three learning events to share findings from demonstration sites.

Outcome – Students complete programs so that they are ready to attend post-secondary institutions and/or contribute as members of society and to the economy.

Improving High School Completion Rates

Improving high school completion is an ongoing Ministry of Education priority. After increasing steadily for many years, the provincial high school completion rate has plateaued at about 79 per cent in recent years. Continuing efforts are needed to achieve higher rates to ensure that all students are well prepared for future success. Work in 2009-10 to increase high school completion rates included: *[Strategy 1.6]*

- working with jurisdictions under the High School Completion Framework to identify barriers to graduation and develop plans that enhance existing programs and fit the needs of the school community
- enhancing high school program flexibility to support improved student engagement and success through collaborative work with 16 pilot schools in the High School Flexibility Enhancement Project
- working with 24 school jurisdictions to examine ways in which technology can be used to engage students at the high school level.

Goal 1 Performance Measures

1.a Quality of Basic Education

Rationale

- High quality basic education meets the needs of all students, society and the economy.

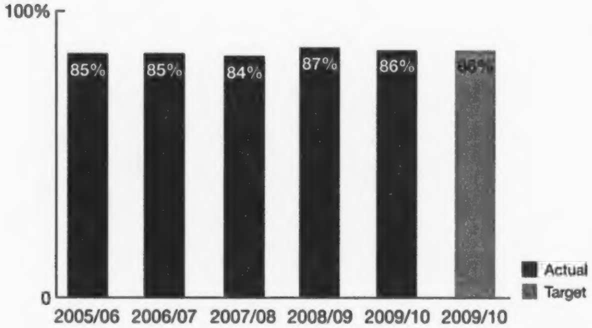
Target

- The target was met.

Discussion

- Overall survey results in 2009-10 indicate that 86 per cent of high school students, parents, teachers, school board members and the public were satisfied with the overall quality of basic education.
- Overall satisfaction has been stable over time.
- Public satisfaction has increased substantially in the last three years in part because of higher results on a new question added in 2007-08 (see notes).
- Public satisfaction continues to be lower than the satisfaction of other respondent groups.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public with the Quality of Basic Education *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	91	91	90	91	91
Parents (ECS-12)	84	84	80	82	81
Teachers	91	93	90	93	90
School Board Members	90	88	89	91	92
Public	69	68	72	78	76
Overall Satisfaction	**85**	**85**	**84**	**87**	**86**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- For high school students, parents, teachers and school board members, percentages reported for 2005-06 to 2006-07 are averages of satisfaction levels with the following specific aspects of the school system:
  - » overall satisfaction with education at schools
  - » the quality of teaching at schools
  - » what is being learned in the core subjects is useful/students are learning what they need to know
  - » school work is interesting
  - » school work is challenging
  - » learning expectations at school are clear.

  For these groups in 2007-08 to 2009-10, "what is being learned in the core subjects is useful/students are learning what they need to know" was replaced with "the highest priority of the education system is the success of the student." Caution is required in comparing results across years.
- For the public, percentages reported for 2005-06 to 2006-07 are averages of satisfaction levels with the following two aspects of the school system:
  - – overall satisfaction with education at schools
  - – students are learning what they need to know.

  For the public in 2007-08 to 2009-10, "students are learning what they need to know" was replaced with "the highest priority of the education system is the success of the student." Caution is required in comparing results across years.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 80, for information on averaging results within and across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

1.b Core Subjects

Rationale

- A solid grounding in the core subjects of mathematics, language arts, science and social studies is essential for a solid basic education.

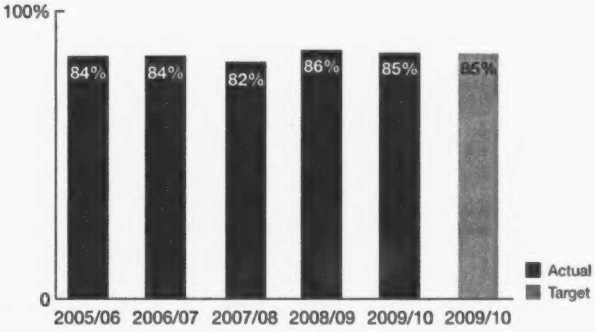
Target

- The target was met.

Discussion

- In the 2009-10 surveys, 85 per cent of high school students, parents, teachers, school board members and the public were satisfied that students are receiving a solid grounding in core subjects.
- Overall satisfaction has been strong and stable over the last five years.
- Results have improved over time for teachers.
- Satisfaction of high school students, parents, teachers and school board members has been consistently higher than public satisfaction.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that Students are Receiving a Solid Grounding in Language Arts, Mathematics, Science and Social Studies *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	90	92	89	92	92
Parents (ECS-12)	84	84	82	85	85
Teachers	83	85	83	87	87
School Board Members	86	84	83	87	88
Public	75	75	71	78	75
Overall Satisfaction	84	84	82	86	85

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- For high school students, percentages reported are averages of agreement levels that "you are getting better at ... reading, writing, mathematics, science and social studies."
- For parents, teachers, school board members and the public, percentages reported are aggregates of satisfaction levels that "the curriculum focuses on what students/your child needs to learn in ... reading, writing, mathematics, science and social studies."
- Overall satisfaction is the average of satisfaction/agreement levels for each respondent group. See Endnote A, page 80, for information on averaging results within and across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

1.c Broad Program of Studies

Rationale

- Access to complementary subjects such as fine arts, physical education, second languages and Career and Technology Studies is an indicator that students have the opportunity to receive a broad education.

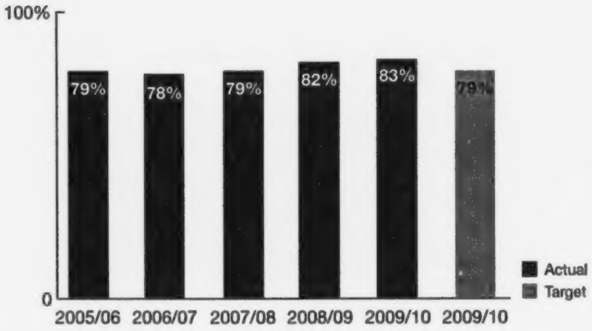
Target

- The target was met.

Discussion

- Overall survey results indicate that 83 per cent of high school students, parents, teachers and school board members were satisfied with students' opportunities to receive a broad program of studies in 2009-10.
- Overall satisfaction has increased over the last five years.
- Results for parents and teachers have increased slightly over time.
- Satisfaction is similar across respondent groups.

Overall Satisfaction of High School Students, Parents, Teachers and School Board Members with the Opportunity of Students to Receive a Broad Program of Studies *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	81	83	83	86	84
Parents (ECS-12)	77	77	77	80	81
Teachers	79	78	81	83	84
School Board Members	77	75	75	80	81
Overall Satisfaction	**79**	**78**	**79**	**82**	**83**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- Percentages reported are averages of satisfaction levels that "you/your child/your students/students in your jurisdiction have opportunities to learn about: ... music, drama, art, computers, health, another language" and with "opportunities to participate in physical education."
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 80, for information on averaging results within and across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.
- In the Parent survey, only parents of Grades 7-12 students were asked questions relating to "drama" and "another language" in 2009-10, whereas in previous years these questions were asked to parents of ECS-Grade 12 students.

1.d Safe and Caring Schools

Rationale

- A safe and caring learning environment is fundamental to facilitating student learning.

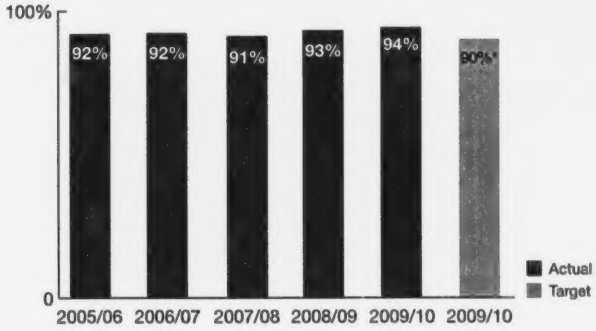
Target

- The target was met.

Discussion

- In the 2009-10 surveys, 94 per cent of students, parents, teachers and school board members agreed that schools are safe and caring.
- Overall agreement has been very high and stable over the past five years.
- Agreement levels for each respondent group also have been consistent over time.
- While high, results for parents have been slightly lower than results for the other respondent groups each year.

Overall Agreement of High School Students, Parents, Teachers and School Board Members that Students are Safe at School, are Learning the Importance of Caring for Others, are Learning Respect for Others and are Treated Fairly
(in percentages)



Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	93	93	92	94	95
Parents (ECS-12)	88	87	87	88	89
Teachers	93	93	93	94	94
School Board Members	95	94	93	95	97
Overall Agreement	92	92	91	93	94

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that:
  - – students feel safe at school
  - – students feel safe on the way to and from school
  - – students treat each other well at school
  - – teachers care about their students
  - – students are treated fairly by adults at school.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 80, for information on averaging results within and across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

1.e Students at Risk

Rationale

- The dropout rate is an indicator of how well the needs of students at risk of not completing high school are being addressed by the K-12 education system.

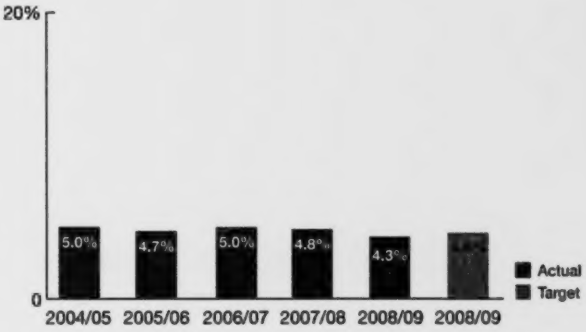
Target

- The target is considered exceeded.

Discussion

- Enrolment data indicate that 4.3 per cent of students aged 14-18 dropped out of school in 2008-09.
- Results have improved (declined) over time.
- Dropping out of school may be a temporary interruption of a student's education. Of the students who dropped out in 2007-08, about 24 per cent resumed their education in 2008-09. This returning rate has been relatively constant from year to year.
- Some students who do not complete high school in the basic education system likely do so as young adults in the adult learning system.

Annual Dropout Rates of Students Aged 14-18
(in percentages)



Source: Alberta Education

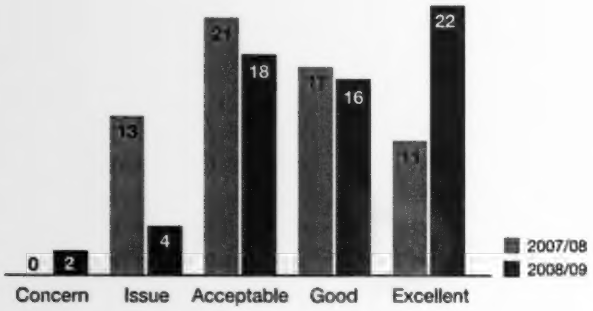
Notes:

- The most recent results are for 2008-09 as the data for this measure lag a year.
- Students aged 14-18 who, in the following year, are not enrolled in school (a K-12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2007-08 were tracked for one year. Those who were not enrolled and had not completed are included in the 2008-09 dropout rate.
- An adjustment for attrition, e.g., moving out of province, has been applied in calculating the dropout rate using estimates from Statistics Canada.
- The dropout rate for 2004-05 has been restated due to an adjustment in the overall student count for that year.
- The results and evaluations for 2008-09 are calculated and reported to school jurisdictions in May 2010 for use in preparing their three-year education plans for 2010-13.
- See Endnote B, page 81, for information on assessing results relative to targets.
- See Endnote C, Annual Dropout Rate of Students Aged 14-18, page 83.

School Jurisdiction Evaluation

- Alberta Education evaluates school jurisdiction dropout rates. More than six times as many jurisdictions have a Good or Excellent overall evaluation than have an Issue or Concern evaluation based on the 2008-09 results. A comparison with the previous year indicates results have improved for many school jurisdictions throughout the province.

Overall Evaluation of School Jurisdiction Dropout Rates for 2007-08 and 2008-09
(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- The results and evaluations for 2008-09 were calculated and reported to school jurisdictions in May 2010 for use in preparing their 2010-13 education plans.
- See Overall Performance of School Jurisdictions, page 77, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 87, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

1.f High School Completion

Rationale

- High school completion is important for entry to the labour force and post-secondary programs. The five-year rate recognizes that it may take more time for some students to finish high school.
- High school completion includes students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10, as well as those who earn a high school diploma or certificate. This acknowledges those students that have completed the high school courses needed to continue their education in a post-secondary program.

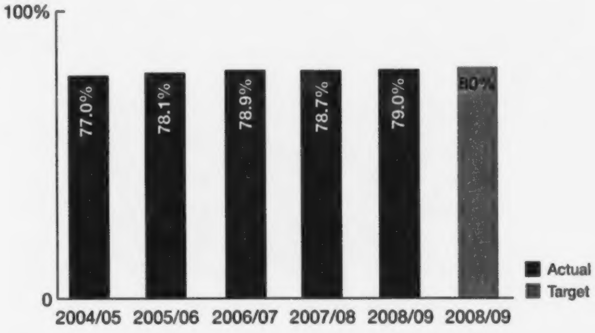
Target

- The target was considered met as the result is within 5 per cent of the target value.

Discussion

- In 2008-09, 79.0 per cent of students completed high school within five years of entering Grade 10. The five-year rate has increased over time and is now relatively stable.
- Recent survey results indicate that many high school students are attracted into the workforce, but not at the expense of their education. The percentage of Alberta high school students who report being employed over the same time period has increased from 48 per cent in 2004-05 to 51 per cent in 2008-09, while the percentage of employed students who report they work more than 20 hours a week declined slightly from 21 per cent to 15 per cent.
- In addition, some students who do not complete high school in the ECS-12 education system do so as young adults in the adult learning system. In 2009, 91 per cent of Albertans aged 25-34 reported they had completed high school. This result has remained stable over time and is similar to the Canadian result.

High School Completion Rate of Students Within Five Years of Entering Grade 10
(in percentages)



Source: Alberta Education

Notes:

- The most recent results are for 2008-09 as the data for this measure lag a year.
- Included in the calculation of high school completion rates is an estimated adjustment for attrition, e.g., moving out of province, using Statistics Canada estimates.
- See Endnote C, High School Completion Rates, page 84.

Percentages of Students who Completed High School Within Three and Five Years of Entering Grade 10

Grade 10 Year	3 Year Rate and Year		5 Year Rate and Year	
2000/01			77.0%	2004/05
2001/02			78.1%	2005/06
2002/03	70.7%	2004/05	78.9%	2006/07
2003/04	70.6%	2005/06	78.7%	2007/08
2004/05	71.1%	2006/07	79.0%	2008/09
2005/06	70.8%	2007/08	–	
2006/07	71.5%	2008/09	–	

Source: Alberta Education

Notes:

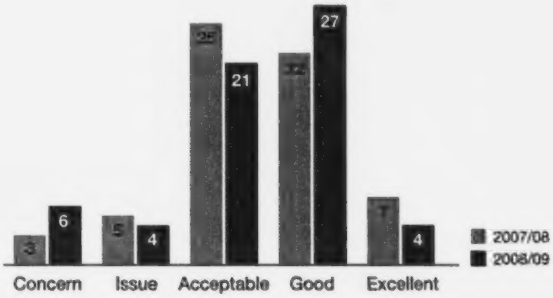
- The three-year rate is the high school completion accountability measure used to evaluate school jurisdictions.
- Of the students who complete high school in five years, most (about 90 per cent in 2008-09) complete in three years. This makes the three-year rate a reliable predictor of the five-year rate in subsequent years. Projections indicate the five-year rate is likely to remain relatively stable over the next few years, all else being equal.
- Both the current and historical data in the table and chart have been adjusted to reflect a recent change in methodology. The calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).

School Jurisdiction Evaluation

- The evaluation of school jurisdiction three-year high school completion rates shows few jurisdictions with an overall evaluation of Issue or Concern and many more with a Good or Acceptable overall evaluation. This distribution in the current year is similar to that of the previous year.

Overall Evaluation of School Jurisdiction High School Completion Rates for 2007-08 and 2008-09

(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- High School Completion Rate methodology was revised in 2010 to reflect new data received from the post-secondary system: the calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g. academic upgrading).
- The results and evaluations for 2008-09 were calculated and reported to school jurisdictions in May 2010 for use in preparing their three-year education plans for 2010-13.
- See Overall Performance of School Jurisdictions, page 77, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 87, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

GOAL 2 Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning

Excellence in Student Learning Outcomes

Key Accomplishments

Outcome – Students demonstrate high standards in learner outcomes.

National and International Assessments

Alberta students consistently perform well on national and international tests. Nationally, Alberta students have participated in the Pan-Canadian Assessment Program (PCAP). Alberta's participation in international tests includes the Program for International Student Assessment (PISA) and Trends in International Mathematics and Science Study (TIMSS). The most recent results show that:

- on the 2007 PCAP tests, Alberta 13 year-old students achieved the highest marks in Canada in science, tied with Ontario for second place in mathematics and ranked third in reading
- on the 2007 trends in TIMSS, Alberta Grade 4 students placed fourth in the world in science and at the international average in mathematics.

A summary of Alberta results over time from national and international tests is available at: www.education.alberta.ca/admin/testing/nationaltesting.aspx

Improving the Assessment and Reporting of Student Achievement

In support of excellence in student achievement and to assist teachers expand their knowledge and skills in assessing students' performance, the following were accomplished in 2009-10: *[Strategy 2.5]*

- released the *High School Completion Longitudinal Study*; the report has been incorporated as a key component of the overall Ministry High School Completion Framework
- released the school authority and school Grade Level of Achievement reports in Fall 2009
- expanded the use of the Quest A+ online testing application; the number of students using online testing increased by 350 per cent
- developed text to speech functionality as part of the online testing application; to accommodate students with special needs and to demonstrate this capability, three practice tests were enabled with text to speech technology
- presented the *Alberta Student Assessment Study* at a November 2009 research seminar with education stakeholders.

Integration and Sharing of Promising Practices

Since its inception in 2000, the Alberta Initiative for School Improvement (AISI) has supported the development and sharing of innovative and effective teaching and learning practices. The accomplishments for 2009-10 were: *[Strategy 2.4]*

- 28 new AISI Promising Practices related to improving teaching and learning were publicly shared on the AISI website
- 100 per cent of Cycle 3 AISI Project Final Reports outlined how effective practices are integrated into school authorities throughout Alberta
- 83 AISI projects that reflected successful effective teaching practices and strategies were shared by 43 school authorities at the 2010 AISI Conference, *Engaging Minds: Celebrating a Decade of AISI.*

Setting the Direction

Setting the Direction for Special Education was launched in spring 2008 with a mandate to create a new framework for special education in Grades 1 to 12. In 2009-10 the department: *[Strategy 2.1]*

- completed consultations with 7,000 Albertans to inform the *Setting the Direction Framework*
- supported the Steering Committee in their presentation of the *Setting the Direction Framework* to the Minister in June 2009
- prepared the Alberta response to the *Setting the Direction* Steering Committee's proposed vision, mission, principle statements and strategic directions for Government approval
- presented sessions across the province to create awareness and understanding about the concepts of an inclusive education system
- worked on short term priorities related to curriculum, capacity building, collaboration, funding and accountability.

Supporting Positive Behaviours in School

In 2009-10, work continued with school jurisdictions and cross ministry partners to prevent bullying. This included:

- co-leading the Prevention of Bullying Strategy with Children and Youth Services, including holding Youth Committee weekends to get input and advice on direction for the ministries; updating the "b-free website" for youth; developing awareness campaigns aimed at 13-24 year-olds; and producing two new fact sheets on respecting diversity and bullying in the Aboriginal community
- supporting, with Alberta Health Services, implementation of Action 13 of the Children's Mental Health Plan for Alberta and expanding the number of Mental Health Capacity Building project sites to 40 across the province
- developing tools and resources, through the Alberta Mentoring Partnership (AMP), on strength-based mentoring practices that improve resiliency in all students. These resources are available on the AMP website: www.albertamentors.ca

Supporting Students with Diverse and Evolving Learning Needs

Alberta's student population is becoming increasingly diverse, and students have a variety of learning needs. To enhance supports for students with diverse learning needs, in 2009-10 the department: *[Strategy 2.2]*

- supported over 100 children and youth with complex needs through integrated plans that provided supports and services and fostered ongoing coordination and communication
- awarded the new Certificate of School Completion for students with significant cognitive challenges to 230 students in the 2008-09 school year to recognize their participation and accomplishments in school. In the 2009-10 survey of parents of children with severe special needs:
  - 83 per cent were satisfied with the quality of their child's education
  - 76 per cent were satisfied that the school program meets their child's needs
  - 80 per cent were satisfied with their child's progress in school
  - 73 per cent agreed that their child receives the support services necessary to be successful in school
  - 73 per cent are satisfied overall with the support services children with severe special needs receive.

Most of these results have been relatively stable over time.

- In 2009-10, students with vision loss received more timely access to Braille textbooks, specialized equipment and other alternate format resources enabling them to keep pace with their sighted peers in the classroom.
- The Vision Education Website at www.vision.alberta.ca includes new sections on resources, online training modules, research and a literacy corner for students. An average of 900 users visit the site each month.

Outcome – Students are well prepared for lifelong learning.

Improved Coordination of Early Learning and Care

The Ministry of Education shares a commitment to the healthy development of young children with the Ministries of Health and Wellness and Children and Youth Services. These ministries worked together to develop Cross Ministry Priority Actions for Early Child Development that supports improved coordination of services, programs and supports for young children and their families. In 2009-10 the department: *[Strategy 2.2]*

- reviewed the service delivery model for Family Support for Children with Disabilities and Program Unit Funding
- continued implementation of the Early Child Development Mapping Initiative which looks at factors that influence healthy child development.

Outcome – Students are well prepared for employment.

Career and Technology Studies

The Career and Technology Studies (CTS) program is designed to help students explore potential career choices and further learning opportunities. CTS is undergoing a major revision to focus on developing workplace skills in five specific career areas. The following were completed in 2009-10: *[Strategy 2.3]*

- implemented the *Trades, Manufacturing and Transportation,* and *Business and Information Technology* clusters of the CTS programs and authorized new teaching and learning resources in English, with some components in French.
- On the 2009-10 surveys of parents (ECS-12) and high school students:
  - 59 per cent of parents were satisfied with the opportunities their child has to learn about career education, an increase from 40 per cent in 2008, the first year this question was asked of parents
  - 89 per cent of high school students rated their opportunities to learn about career education at school as good or very good, similar to results in previous years.

WorldSkills Calgary 2009

The WorldSkills 2009 competition provided an opportunity for students from around the world to gather and compete in 45 categories in the skilled trade and technology occupations. The competition was held in Calgary in fall 2009, and the key accomplishments included:

- providing support and resources to the WorldSkills 2009 competition that enabled more than 60,000 students from across Alberta to attend the competition
- distributing $16 million in equipment from the competition among high schools in 46 school jurisdictions and post-secondary institutions around the province.

Outcome – Students model the characteristics of active citizenship.

New Social Studies Program

Through the new K-12 Social Studies program, students acquire and build skills such as critical thinking, decision making and problem solving that enable them to develop a sense of self and community and an understanding of their place as citizens in a democratic society. Continuing the phased implementation of the program, in 2009-10 the department:

- provincially implemented, in English and French, the Social Studies 30-1 and 30-2 programs of study and authorized new teaching and learning resources.

Goal 2 Performance Measures

2.a Achievement Test Results Overall

Rationale

- Overall student achievement of standards on provincial achievement tests is a sound indicator of whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

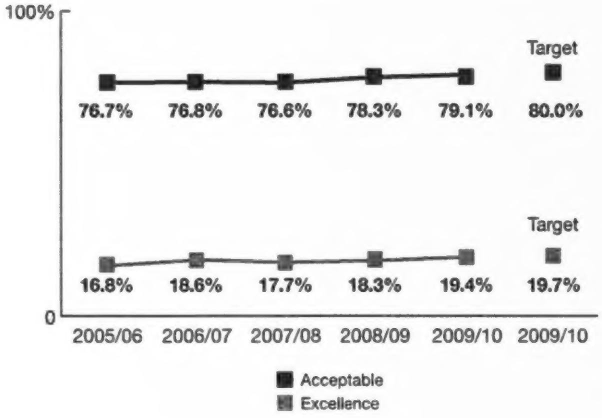
Target

- The targets for the overall results were not met.

Discussion

- Overall results have improved from 2005-06 to 2009-10 at both the acceptable and excellence levels.
- The increase in participation rates contributed to the improvement in results in 2009-10.
- To support student learning in core subjects, the Ministry provides programs of study and implementation guides for teachers and develops or authorizes learning resources for students in all grades and subjects.

Overall Percentages of Students who Achieved Standards on Grades 3, 6 and 9 Provincial Achievement Tests



Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9.
- Overall results exclude Grades 6 and 9 social studies and Grades 3, 6 and 9 Mathematics as new curricula were implemented in the current year or in 2008-09.
- Overall targets are the weighted average of the targets for each subject and grade and have been restated to exclude targets for Social Studies 6 and 9 and Mathematics 3, 6 and 9, which are not applicable or available in 2009-10.
- See Endnote C, Provincial Achievement Tests, pages 84-85.

Participation Rates for Provincial Achievement Tests *(in percentages)*

	Subject	2005/06	2006/07	2007/08	2008/09	2009/10
Grade 3						
	English Language Arts	91	90	90	91	91
	Mathematics	91	90	90	91	–
Grade 6						
	English Language Arts	90	90	90	90	91
	French Language Arts	96	97	96	98	98
	Français	98	98	98	98	98
	Mathematics	91	90	90	91	–
	Science	90	89	89	90	90
	Social Studies	91	90	89	–	–
Grade 9						
	English Language Arts	88	88	88	90	90
	French Language Arts	96	94	97	95	98
	Français	98	97	98	98	98
	Mathematics	87	88	88	90	–
	Science	88	89	89	90	90
	Social Studies	89	88	89	–	–
Overall						
		89.4	89.3	89.2	90.2	90.7

Source: Alberta Education

2.a Achievement Test Results for Students in Grades 3, 6 and 9

Rationale

- Student results on provincial achievement tests in each grade and subject provide detailed information on whether elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

Target

- Targets at the acceptable standard were met for English Language Arts 6, French Language Arts 9, Français 9 and Science 9.
- Targets at the standard of excellence were met for English Language Arts 3, French Language Arts 6 and 9, Français 6, and Science 9.

Discussion

- Results have improved over time at the acceptable level for English Language Arts 6 and 9, French Language Arts 9 and Science 9.
- Results have improved over time at the standard of excellence for English Language Arts at all three grade levels, French Language Arts 6 and Science 9.
- As adult literacy studies are not conducted regularly, Grade 9 results in language arts and mathematics are reported annually by the provincial government as indicators of literacy and numeracy. Students who achieve the acceptable standard in these subjects have developed the foundational skills needed to become literate and numerate adults.
- For more information on literacy and numeracy, see Measuring Up, part of the Government of Alberta's 2009-10 annual report, at: www.finance.alberta.ca/publications/measuring/minann.html.

Percentages of Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	Targets 2009/10
Grade 3							
English Language Arts	excellence	14	18	16	18	20	18
	acceptable	81	80	80	81	82	85
Mathematics	excellence	27	23	24	27	–	31
	acceptable	82	80	79	80	–	84
Grade 6							
English Language Arts	excellence	16	20	21	19	19	21
	acceptable	79	80	81	82	83	82
French Language Arts	excellence	11	11	14	16	16	14
	acceptable	87	87	88	91	88	89
Français	excellence	20	18	17	19	18	21
	acceptable	95	93	94	93	91	95
Mathematics	excellence	16	14	16	17	–	21
	acceptable	75	74	75	77	–	80
Science	excellence	28	27	24	25	26	29
	acceptable	78	75	75	77	77	82
Social Studies	excellence	23	22	24	–	16	n/a
(see note below)	acceptable	79	77	78	–	71	n/a
Grade 9							
English Language Arts	excellence	14	15	15	15	15	16
	acceptable	77	78	77	79	79	80
French Language Arts	excellence	11	13	12	10	12	13
	acceptable	83	81	84	82	86	85
Français	excellence	15	13	12	13	13	17
	acceptable	86	82	85	86	84	88
Mathematics	excellence	17	18	18	19	–	21
	acceptable	67	66	66	67	–	70
Science	excellence	13	15	13	16	18	15
	acceptable	67	70	69	72	74	70
Social Studies	excellence	19	19	19	–	19	n/a
(see note below)	acceptable	73	71	72	–	69	n/a
Overall (Mathematics and Social Studies excluded)							
	excellence	16.8	18.6	17.7	18.3	19.4	19.7
	acceptable	76.7	76.8	76.6	78.3	79.1	80.0

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- The curricula for Social Studies 6 and 9 changed in 2008-09. Results from prior years are not comparable to the current year.
- Social Studies 6 and 9 as well as Mathematics 3, 6 and 9 are excluded from the aggregated overall results and targets, as new curricula were implemented in the current year or in 2008-09.
- See Endnote B, page 81, for information on assessing results relative to targets.
- See Endnote C, Provincial Achievement Tests, page 84.

2.b Diploma Examination Results

Rationale

- Student results on diploma examinations are a solid indicator of whether high school students are achieving high standards, an important outcome for Alberta's K-12 education system.

Target

- Targets at the acceptable level were met for English Language Arts 30-2, Pure Mathematics 30 and Applied Mathematics 30.
- Targets for the standard of excellence were met for English Language Arts 30-2, Pure Mathematics 30, Applied Mathematics 30 and Biology 30.

Discussion

- Results at the acceptable level have improved over time for English Language Arts 30-2.
- Results at the standard of excellence have improved over time for Pure Mathematics 30 and Biology 30.
- The decline in the overall results over time at both the acceptable level and the standard of excellence reflects primarily the decline in English Language Arts 30-1 results.
- To receive a high school diploma, a student must meet diploma requirements, which include earning credit in an English language arts and a social studies diploma examination course.

Percentages of Students Writing Diploma Examinations who Achieved Standards

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	Targets 2009/10
English Language Arts 30-1	excellence	19	19	15	12	10	19
	acceptable	88	88	87	86	85	88
English Language Arts 30-2	excellence	8	10	9	8	10	10
	acceptable	86	89	89	88	89	89
French Language Arts 30	excellence	22	23	24	19	16	–
	acceptable	95	96	95	95	94	–
Français 30	excellence	28	25	25	33	16	–
	acceptable	95	97	98	95	94	–
Pure Mathematics 30	excellence	27	25	26	26	30	26
	acceptable	83	81	81	82	83	82
Applied Mathematics 30	excellence	12	12	11	14	13	12
	acceptable	77	78	76	79	77	78
Social Studies 30	excellence	24	25	21	21	–	–
	acceptable	85	86	85	84	–	–
Social Studies 33	excellence	19	20	19	20	–	–
	acceptable	83	85	85	86	–	–
Biology 30	excellence	26	27	26	27	28	27
	acceptable	81	84	82	83	81	84
Chemistry 30 (see note below)	excellence	37	38	39	–	30	–
	acceptable	88	89	89	–	79	–
Physics 30 (see note below)	excellence	30	29	32	–	20	–
	acceptable	84	86	86	–	74	–
Science 30	excellence	17	18	22	21	23	–
	acceptable	83	87	89	86	80	–
Overall (Chemistry 30, Physics 30, and Social Studies 30 and 33 excluded)							
	excellence	20.2	20.2	19.1	18.5	19.0	–
	acceptable	84.0	84.5	84.1	84.3	83.4	–

Source: Alberta Education

Notes:

- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2005-06 to 2009-10 for Pure Mathematics 30, English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- New curricula for Chemistry 30 and Physics 30 were adopted in 2008-09. Results from prior years are not comparable to the current year.
- Overall results are a weighted average of results for all subjects. Overall results exclude Chemistry 30 and Physics 30, as well as Social Studies 30 and 33, as these courses have been revised, or are undergoing revision.
- See Endnote B, page 81, for information on assessing results relative to targets.
- See Endnote C, Diploma Examinations, page 85.

2.c Diploma Examination Participation

Rationale

- Participation in four or more Diploma Examinations reflects the intent of the Alberta Programs of Study and gives appropriate emphasis to the four core subjects of language arts, mathematics, sciences and social studies, which are the foundation of basic education.

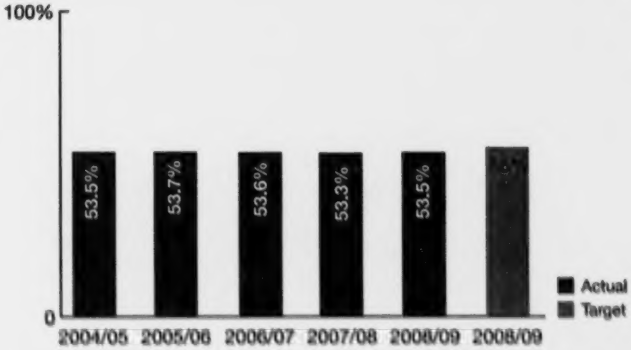
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- In 2008-09, 53.5 per cent of students wrote four or more diploma examinations.
- Results have remained at about the same level since 2004-05.
- The vast majority of students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

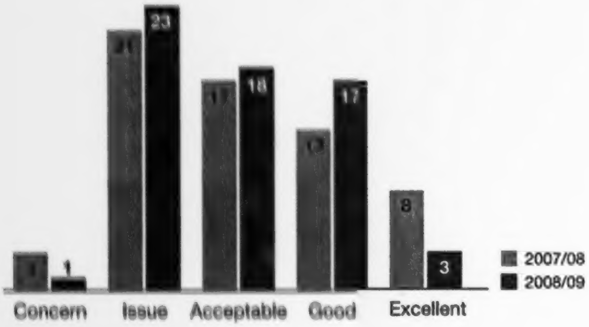
Notes:

- The most current result available for this measure is for the 2008-09 school year as data for this measure lag a year.
- See Endnote B, page 81, for information on assessing results relative to targets.
- See Endnote C, Diploma Examination Participation Rate, page 86.

School Jurisdiction Evaluation

- The evaluation of school jurisdiction results indicate results are low or have declined on this measure in many jurisdictions. More jurisdictions have an Issue or Concern evaluation than have a Good or Excellent evaluation. These declines are offset in the provincial results by the performance of the province's four largest school jurisdictions in Calgary and Edmonton, which remained stable at the Good or Acceptable level in 2008-09.

Overall Evaluation of School Jurisdiction Diploma Exam Participation Rates for 2007-08 and 2008-09
(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- The results and evaluations for 2008-09 are calculated and reported to school jurisdictions in May 2010 for use in preparing their 2010-13 education plans.
- See Jurisdiction Performance by Accountability Measure, page 77, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 87, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

2.d Rutherford Scholarships

Rationale

- Students eligible for the Rutherford Scholarship have demonstrated strong academic performance, which is an indicator that they are achieving high standards.

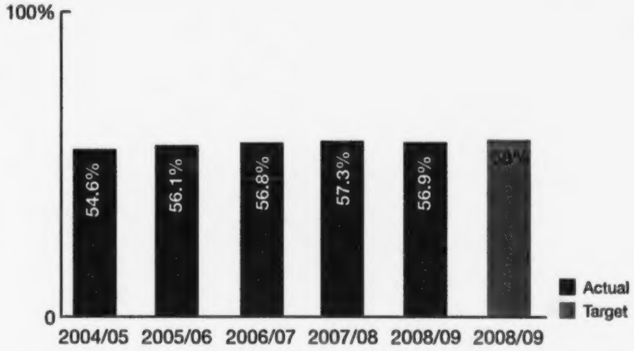
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- Nearly 57 per cent of Grade 12 students in 2008-09 had marks in high school courses that met the requirements for a Rutherford Scholarship.
- The eligibility rate has increased over time and is now relatively stable.
- Starting in April 2008, student marks of 75 per cent or higher in certain high school courses qualify for a Rutherford Scholarship. Because the eligibility requirements changed, the number of students eligible for Rutherford Scholarships increased. Historical data for the measure have been recomputed to allow for trends to be identified.

Percentages of Grade 12 Students Eligible to Receive a Rutherford Scholarship throughout High School



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2008-09 school year as data for this measure lag a year.
- The measure reports the percentages of Grade 12 students whose marks in certain courses in Grades 10, 11 and 12 met the criteria for a Rutherford Scholarship, not the percentages who received the scholarship. In order to receive a Rutherford Scholarship, students must enroll in a post-secondary program and apply for the scholarship.
- For more information, see Endnote C, Rutherford Scholarship Eligibility, page 86.

2.e Preparation of Children for School

Rationale

- Early Childhood Services (ECS) programs are designed to ensure that children start school ready to learn. ECS includes Kindergarten which is the program for children in the year prior to Grade 1. The ECS participation rate is an indicator that Alberta children are prepared for school.

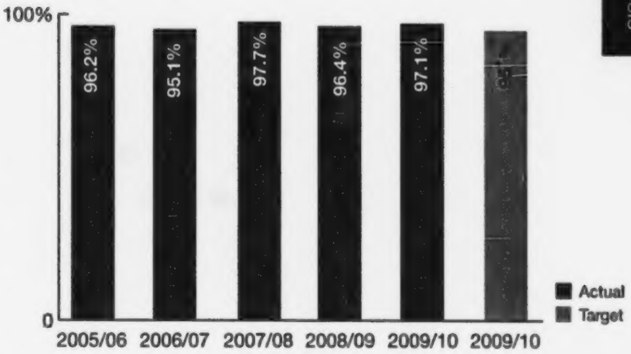
Target

- The target was met.

Discussion

- Over 97 per cent of Alberta children participated in ECS programs before entering Grade 1 in 2009-10, similar to results in recent years.
- The vast majority of parents in Alberta choose to enroll their children in ECS programs to help prepare them for school, even though attending ECS programs is not mandatory.

Participation Rate of Grade 1 Students in Early Childhood Services in a Prior Year
(in percentages)



Source: Alberta Education

Notes:

- ECS programs include Kindergarten as well as a variety of programs for children with special needs as young as two and a half.
- The methodology was updated in 2008-09 to apply the definition of student in Alberta's ECS-12 education system and prior years' results were restated.
- See Endnote C, page 87, Early Childhood Services Participation Rate.
- See Endnote B, page 81, for information on assessment of results over time.

2.f Transition to Post-Secondary

Rationale

- Post-secondary education equips students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that high school students are prepared for further education and training.

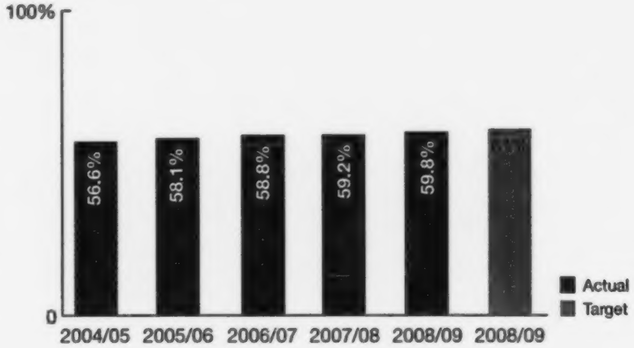
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- In 2008-09, about 60 per cent of Alberta's high school students made the transition to post-secondary within six years of entering Grade 10.
- Whereas the six-year transition rate has increased steadily over time, the four-year transition rate decreased in the current year.
- A comparison of the four-year and six-year transition rates indicates that a substantial proportion of Alberta's young people delay their entry to post-secondary programs after high school.
- Both the current and historical data in the table and chart have been adjusted to reflect a recent change in methodology. The calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).

High School to Post-Secondary Transition Rate within Six Years of Entering Grade 10
(in percentages)



Source: Alberta Education

Notes:

- The most recent results are for 2008-09 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- The post-secondary transition rates include adjustments for attrition using estimates from Statistics Canada and for students who attend post-secondary outside the province using estimates from the Ministry of Advanced Education and Technology.
- See Endnote B, page 81, for information on assessing results relative to targets.
- See Endnote C, High School to Post-secondary Transition Rates, page 87.

Percentages of Students who Enroll in Post-Secondary Programs within Four and Six Years of Entering Grade 10

Grade 10 Year	4 Year Rate and Year	6 Year Rate and Year
1999/00		56.6% 2004/05
2000/01		58.1% 2005/06
2001/02	35.6% 2004/05	58.8% 2006/07
2002/03	37.7% 2005/06	59.2% 2007/08
2003/04	38.7% 2006/07	59.8% 2008/09
2004/05	38.9% 2007/08	–
2005/06	37.5% 2008/09	–

Source: Alberta Education

Note:

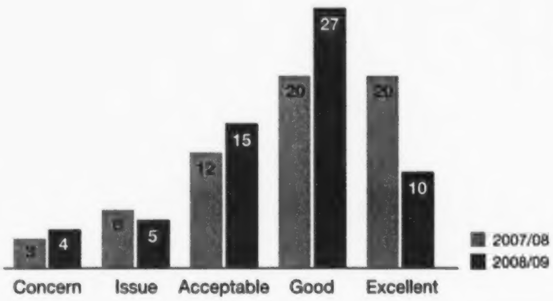
- The four-year rate was used to evaluate school jurisdiction performance in 2006 and 2007. Starting in 2008, the evaluation of school jurisdictions on post-secondary transition is based on the six-year rate. See Overall Performance of School Jurisdictions, pages 87-90.

School Jurisdiction Evaluation

- The evaluation of school jurisdiction transition rates indicate that results have improved in many school jurisdictions throughout the province, with 37 jurisdictions having an overall evaluation of Good or Excellent and fewer having an Issue or Concern evaluation.

Overall Evaluation of School Jurisdiction Post-Secondary Transition Rates for 2007-08 and 2008-09

(number of jurisdictions in each evaluation category)



Source: Alberta Education

Notes:

- Post-Secondary Transition Rate methodology was revised in 2010 to reflect new data received from the post-secondary system: the calculations under the revised methodology incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading).
- The results and evaluations for 2008-09 were calculated and reported to school jurisdictions in May 2010 for use in preparing their 2010-2013 education plans.
- See Jurisdiction Performance by Accountability Measure, page 77, for percentages of jurisdictions with an overall evaluation of Good and Excellent on all Accountability Pillar measures over time.
- See Endnote C, Overall Performance of School Jurisdictions, page 87, for information on the methodology used to evaluate school jurisdiction results and for the percentage of students represented in each evaluation category for the most recent year of results.

2.g Preparation for Employment

Rationale

- Parents and teachers, together with the public, provide a broad perspective on the extent that students are prepared to enter the work place, an important outcome of the K-12 system.

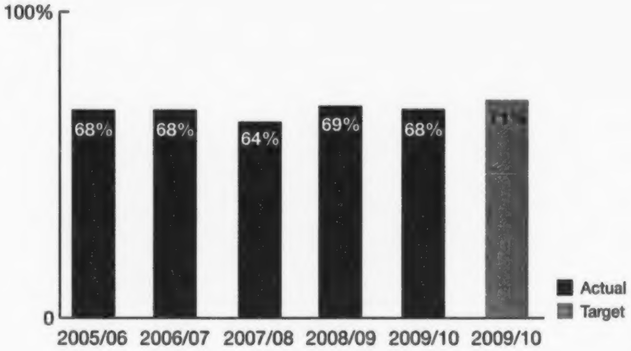
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- Overall survey results in 2009-10 indicate that 68 per cent of parents, teachers and the public were satisfied that students are taught attitudes and behaviours that will make them successful at work when they finish high school.
- Overall satisfaction has been fairly stable over time after declining in 2007-08.
- Satisfaction levels of teachers and parents have been consistently higher than satisfaction of the public.
- To prepare students for work, basic employability skills, such as working with others, critical thinking, analysis and communication are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and the new Knowledge and Employability courses.
- The CTS program is undergoing a major revision to provide increased opportunities for career exploration. The refocusing of CTS has organized the original 22 strands and 600+ courses into five career areas. Two of these – Business Administration, Finance and Information Technology and Trades, Manufacturing and Transportation – were implemented in September 2009.
- Work Experience courses and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of Parents, Teachers and the Public that Students are Taught Attitudes and Behaviours that will make Them Successful at Work when They Finish School *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents (Grades 7-12)	72	71	65	73	68
Teachers	83	86	82	85	86
Public	48	46	46	50	49
Overall	**68**	**68**	**64**	**69**	**68**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- Overall satisfaction rates are the average of satisfaction rates for each respondent group. See Endnote A, page 80, for information on averaging results across respondent groups.
- In the 2009-10 Parent survey, only parents of Grades 7-12 students were asked the question related to "attitudes and behaviours", whereas in previous years, this question was asked to parents of ECS to Grade 12 students. The results from previous years have been restated using survey responses from Parents of Grades 7-12 students only.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

2.h Preparation for Citizenship

Rationale

- Parents, teachers and students – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

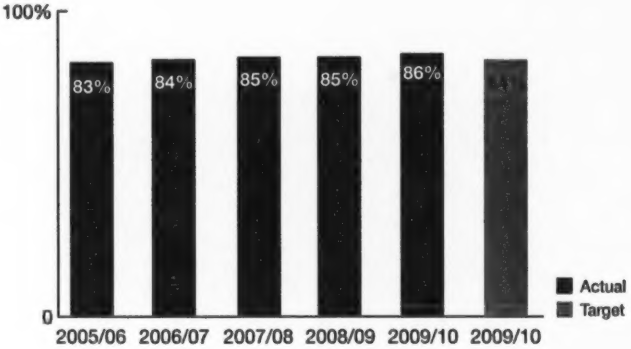
Target

- The target was met.

Discussion

- Overall survey results in 2009-10 indicate that 86 per cent of high school students, parents and teachers agreed that students model the characteristics of active citizenship.
- Results overall and for student and parent respondent groups have been high and stable over time.
- Teacher results have increased over time and have been consistently higher than those of parents and students.
- The new Social Studies Program, which is being implemented in Alberta schools, places increased emphasis on developing citizenship skills.

Overall Agreement of High School Students, Parents and Teachers that Students Model the Characteristics of Active Citizenship
(in percentages)



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	78	78	81	79	81
Parents (ECS-12)	81	82	82	82	82
Teachers	90	91	92	93	93
Overall Agreement	**83**	**84**	**85**	**85**	**86**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that students:
  - help each other
  - respect each other
  - are encouraged to get involved in activities that help people in the community
  - are encouraged to try their best
  - follow the rules.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 80, for information on averaging results across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

Success for First Nations, Métis and Inuit Students

Key Accomplishments

Outcomes – Key learning outcomes for First Nations, Métis and Inuit students improve; – First Nations, Métis and Inuit students are well prepared for citizenship, the workplace and post-secondary education and training.

Supporting School Jurisdictions to Enhance First Nations, Métis and Inuit Student Success
Alberta Education continues its commitment to improve learning outcomes for First Nations, Métis and Inuit (FNMI) students by supporting school jurisdictions and FNMI stakeholders to enhance FNMI student success through a variety of strategies. *[Strategies 3.1, 3.4]*

In the 2009-10 surveys:

- The percentage of FNMI parents satisfied with the overall quality of education their child is receiving in school was 89 per cent, similar to the rate for all parents in 2009-10 of 91 per cent
- 82 per cent of FNMI parents were satisfied that students are receiving a solid grounding in language arts, mathematics, science and social studies; results have been similar over time and to results for all parents (85 per cent)
- 87 per cent of FNMI parents reported being involved "some" or "a lot" in decisions about their child's education, compared to 84 per cent of all parents, while similar percentages of FNMI parents and all parents (67 per cent) indicated they are involved in decisions at their child's school. Results have been relatively stable over time for both FNMI parents and all parents.

Working Collaboratively to Enhance First Nations, Métis and Inuit Student Success
Collaborative approaches enhance the likelihood of success for initiatives to improve outcomes for First Nations, Métis and Inuit (FNMI) students. In 2009-10, this work included: *[Strategies 3.2, 3.3 and 3.5]*

- the development of a Memorandum of Agreement for First Nations education in Alberta with the federal government (Indian and Northern Affairs Canada), Alberta Aboriginal Relations, the Confederacy of Treaty 6 First Nations, the Treaty 7 Management Corporation and Treaty 8 First Nations of Alberta to improve learning opportunities and support achievement, excellence and success for First Nations students
- the establishment of a Ministerial FNMI Education Partnership Council consisting of Ministers of Education, Advanced Education and Technology, and Aboriginal Relations, in collaboration with First Nation Grand Chiefs, Métis Presidents and eight community representatives. The Partnership Council was officially launched in fall 2009.

Enhancing Capacity Among Educators of Aboriginal Students
To support educators in learning about successful approaches to improve First Nations, Métis and Inuit (FNMI) student success, department work in 2009-10 included: *[Strategies 3.6, 3.7]*

- implementing a strategic action plan to increase teacher capacity to support FNMI student success which included:
  - initiating professional learning projects with four school authorities
  - distributing grants in support of the action plan
  - obtaining commitments from Alberta post-secondary institutions to assist school jurisdictions with the research and reporting components of the action plans
- implementing a community-based teacher education program for FNMI individuals in northern Alberta; 38 candidates are participating in this initiative
- establishing an agreement with Athabasca University to develop and implement a graduate level education course pilot to enhance the capacity of Alberta teachers to positively impact FNMI student learning.

Goal 3 Performance Measures

3.a First Nations, Métis and Inuit (FNMI) Achievement Test Results Overall

Rationale

- Overall FNMI student achievement of standards on provincial achievement tests is a sound indicator of whether FNMI elementary and junior high students are achieving high standards, an important outcome for Alberta's K-12 education system.

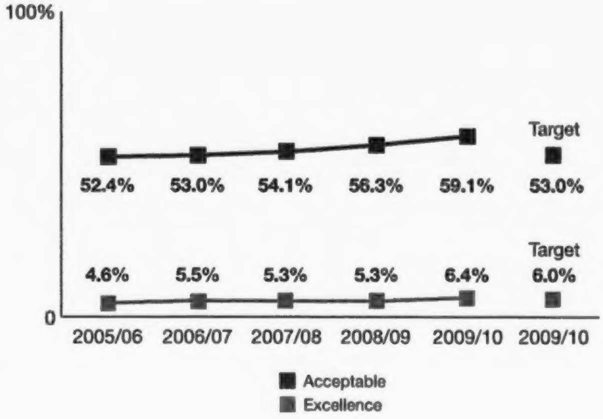
Target

- The targets for the overall results at the acceptable standard and the standard of excellence were met.

Discussion

- Overall results for self-identified FNMI students have improved at the acceptable standard in 2009-10.
- Overall results for FNMI students at the standard of excellence improved in 2009-10.
- Overall participation rates for FNMI students have increased over time, primarily because participation in Grade 9 English Language Arts and Science has increased.

Overall Percentages of FNMI Students who Achieved Standards on Grades 3, 6 and 9 Provincial Achievement Tests



Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- Overall results are a weighted average based on total enrolment in Grades 3, 6 and 9.
- Overall results exclude Grades 6 and 9 social studies and Grades 3, 6 and 9 mathematics as new curricula were implemented in the current year or in 2008-09.
- See Endnote C, Provincial Achievement Tests, pages 84-85.

FNMI Participation Rates for Provincial Achievement Tests *(in percentages)*

	Subject	2005/06	2006/07	2007/08	2008/09	2009/10
Grade 3						
	English Language Arts	84	85	86	85	86
	Mathematics	84	85	87	86	–
Grade 6						
	English Language Arts	82	81	83	81	84
	French Language Arts	100	94	90	96	95
	Français	n/a	*	*	*	n/a
	Mathematics	82	81	83	81	–
	Science	83	80	82	80	84
Grade 9						
	English Language Arts	67	72	71	75	76
	French Language Arts	93	84	97	90	98
	Français	n/a	*	n/a	n/a	n/a
	Mathematics	65	72	71	75	–
	Science	67	74	73	77	77
Overall						
		77	78	79	80	82

Source: Alberta Education

Notes:

- An asterisk (*) indicates suppression has been applied because fewer than six students wrote the test, while n/a indicates no FNMI students wrote the test.

3.a First Nations, Métis and Inuit (FNMI) Achievement Test Results for Students in Grades 3, 6 and 9

Rationale

- FNMI student results on provincial achievement tests in each grade and subject provide detailed information on whether FNMI elementary and junior high students are achieving high standards.

Target

- Targets for FNMI student achievement test results in individual subjects were not set for 2009-10 due to the lack of sufficient historical data.

Discussion

- Improvement in English Language Arts 6 and 9, and in Science 6 and 9 – accounts for the improvement in the overall results in 2009-10 at the acceptable level.
- Improvement in English Language Arts 3, 6 and 9, and in Science 9 – accounts for the improvement in the overall results at the level of excellence.
- Increases in participation rates contributed to the improved results in English Language Arts 3, 6 and 9, and Science 6 and 9.

Percentages of Self-Identified FNMI Students in Grades 3, 6 and 9 who Achieved Standards on Provincial Achievement Tests

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	Targets 2009/10
Grade 3							
English Language Arts	excellence	4	6	6	6	7	
	acceptable	67	66	66	68	68	
Mathematics	excellence	11	10	10	11	–	
	acceptable	65	63	62	62	–	
Grade 6							
English Language Arts	excellence	4	6	7	6	6	
	acceptable	57	59	64	62	68	
French Language Arts	excellence	2	2	3	2	3	
	acceptable	77	76	74	87	70	
Français	excellence	n/a	*	*	*	n/a	
	acceptable	n/a	*	*	*	n/a	
Mathematics	excellence	4	4	4	5	–	
	acceptable	49	47	50	51	–	
Science	excellence	9	8	8	8	10	
	acceptable	55	50	52	52	58	
Social Studies (see note below)	excellence	6	6	8	–	16	
	acceptable	54	52	57	–	71	
Grade 9							
English Language Arts	excellence	3	4	3	3	4	
	acceptable	46	49	47	53	55	
French Language Arts	excellence	7	3	5	2	11	
	acceptable	76	66	77	69	71	
Français	excellence	n/a	*	n/a	n/a	n/a	
	acceptable	n/a	*	n/a	n/a	n/a	
Mathematics	excellence	3	4	4	4	–	
	acceptable	31	33	32	36	–	
Science	excellence	3	3	3	3	5	
	acceptable	34	38	38	44	45	
Social Studies (see note below)	excellence	5	5	5	–	19	
	acceptable	38	41	41	–	69	
Overall (Mathematics and Social Studies excluded)							
	excellence	4.6	5.5	5.3	5.3	6.4	6.0
	acceptable	52.4	53.0	54.1	56.3	59.1	53.0

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test, while n/a indicates no self-identified FNMI students wrote the test.
- The curricula for Social Studies 6 and 9 changed in 2008-09. Results from prior years are not comparable to the current year.
- Overall results exclude Mathematics and Social Studies as new curricula were implemented in the current year or in 2008-09.
- See Endnote C, Provincial Achievement Tests, pages 84-85.

3.b First Nations, Métis and Inuit (FNMI) Diploma Examination Results

Rationale

- FNMI student results on diploma examinations are a solid indicator of whether high school students are achieving high standards, an important outcome for Alberta's K-12 education system.

Target

- The targets for the overall results at the acceptable standard and the standard of excellence were not met.

Discussion

- Overall diploma examination results for self-identified FNMI students have been stable over time at the acceptable standard and the standard of excellence, with some fluctuations.
- Diploma examination results in English Language Arts 30-1 at the standard of excellence have decreased over time.
- Results in English Language Arts 30-2 at the acceptable standard and Science 30 at the standard of excellence have increased over time.

Percentages of Self-Identified FNMI Students Writing Diploma Examinations who Achieved Standards

Subject	Standard	2005/06	2006/07	2007/08	2008/09	2009/10	Targets 2009/10
English Language Arts 30-1	excellence	11	10	8	6	4	
	acceptable	76	79	79	78	75	
English Language Arts 30-2	excellence	5	8	8	4	7	
	acceptable	81	85	85	83	88	
French Language Arts 30	excellence	13	10	14	15	0	
	acceptable	88	100	79	85	75	
Français 30	excellence	n/a	*	n/a	n/a	n/a	
	acceptable	n/a	*	n/a	n/a	n/a	
Pure Mathematics 30	excellence	11	10	11	11	12	
	acceptable	68	72	68	70	71	
Applied Mathematics 30	excellence	6	8	10	12	8	
	acceptable	67	68	69	76	71	
Social Studies 30	excellence	13	12	11	11	–	
	acceptable	70	74	76	74	–	
Social Studies 33	excellence	9	10	11	14	–	
	acceptable	72	74	79	78	–	
Biology 30	excellence	13	12	16	12	13	
	acceptable	65	71	69	69	64	
Chemistry 30 (see note below)	excellence	23	20	18	–	12	
	acceptable	77	80	81	–	64	
Physics 30 (see note below)	excellence	19	22	18	–	11	
	acceptable	72	70	71	–	61	
Science 30	excellence	7	15	10	15	15	
	acceptable	77	76	88	80	77	
Overall (Chemistry 30, Physics 30, Social Studies 30 and 33 excluded)							
	excellence	8.7	9.5	10.2	8.2	8.7	13
	acceptable	73.7	77.4	77.1	77.1	76.3	79

Source: Alberta Education

Notes:

- The results reported are solely based on students who identified themselves as Indian/First Nations, Métis, and Inuit. These students may not be fully representative of the population of Aboriginal students. Discretion should be applied when interpreting the results over time.
- The percentages of students who achieved the acceptable standard include the percentages of students who achieved the standard of excellence.
- An asterisk (*) indicates suppression has been applied because fewer than six self-identified FNMI students wrote the test.
- Equating of diploma examinations has been phased in over the past number of years making results directly comparable from year to year for the equated tests. Results are comparable for all years reported from 2005-06 to 2009-10 for Pure Mathematics 30, English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30.
- New curricula for Chemistry 30 and Physics 30 were adopted in 2008-09. Results from prior years are not comparable to the current year.
- Overall results are a weighted average of results for all subjects. Overall results exclude Chemistry 30 and Physics 30, as well as Social Studies 30 and 33, as these courses have been revised, or are undergoing revision.
- See Endnote C, Diploma Examinations, page 85.

3.c Preparation for Citizenship – First Nations, Métis and Inuit (FNMI) Students

Rationale

- Self-identified FNMI students and their parents – groups that have direct experience with schools – are well positioned to assess the preparation of students for citizenship, an important outcome of the basic education system.

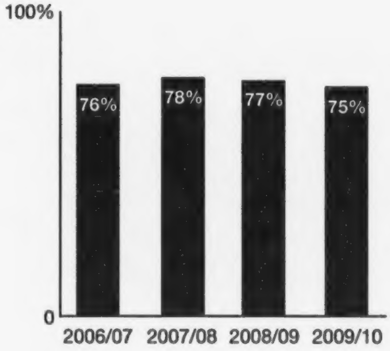
Target

- There was no target for this measure for 2009-10 in the 2009-12 Business Plan, as this measure is under development.

Discussion

- Overall survey results in 2009-10 indicate that 75 per cent of self-identified FNMI high school students and their parents agreed that students model the characteristics of good citizenship.
- Results overall and for each respondent group have been stable over time.
- The new Social Studies program, which is being implemented in Alberta schools, places increased emphasis on developing citizenship skills.

Overall Agreement of Self-identified FNMI High School Students and their Parents that Students Model the Characteristics of Good Citizenship *(in percentages)*



FNMI Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10
High School Students	74	75	76	75
Parents (ECS-12)	79	80	79	76
Overall	**76**	**78**	**77**	**75**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- For all respondent groups, percentages reported are averages of agreement levels that students:
  - – help each other
  - – respect each other
  - – are encouraged to get involved in activities that help people in the community
  - – are encouraged to try their best
  - – follow the rules.
- Surveys of FNMI parents and high school students began in 2006-07.
- Overall agreement rates are the average of agreement rates for each respondent group. See Endnote A, page 80, for information on averaging results across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

3.d Preparation for Employment – First Nations, Métis and Inuit (FNMI) Students

Rationale

- FNMI parents provide a broad perspective on the extent that students are prepared to enter the work place, an important outcome of the K-12 system.

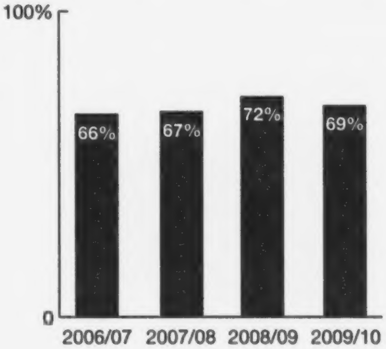
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- Overall survey results in 2009-10 indicate that 69 per cent of FNMI parents were satisfied that students are taught attitudes and behaviours that will make them successful at work when they finish high school.
- Overall satisfaction has been relatively stable over the last four years, with some fluctuations.
- To prepare students for work, basic employability skills, such as working with others, critical thinking, analysis and communication, are included in all courses. Specific courses that prepare students for work also are offered, such as Career and Technology Studies (CTS) and the new Knowledge and Employability courses.
- The CTS program is undergoing a major revision to provide increased opportunities for career exploration. The refocusing of CTS has organized the original 22 strands and 600+ courses into five career areas. Two of these – Business, Administration, Finance and Information Technology, and Trades, Manufacturing and Transportation – were implemented in September 2009.
- Work Experience courses and the Registered Apprenticeship Program also enable many students to gain skills in the workplace while in high school.

Overall Satisfaction of FNMI Parents that Students are Taught Attitudes and Behaviours that will make Them Successful at Work when They Finish School *(in percentages)*



FNMI Survey Results *(in percentages)*

Respondent Group	2006/07	2007/08	2008/09	2009/10
FNMI Parents (Grades 7-12)	66	67	72	69

Source: Alberta Education: CCI Research Inc.: 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- Surveys of First Nations, Métis and Inuit (FNMI) parents began in 2006-07.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.
- In the 2009-10 survey, only FNMI parents of Grades 7-12 students were asked this question, whereas in previous years it was asked to FNMI parents of ECS to Grade 12 students. The results from previous years have been restated using survey responses from Parents of Grades 7-12 students only.

3.e Transition to Post-Secondary of First Nations, Métis and Inuit (FNMI) Students

Rationale

- Post-secondary education equips FNMI students with valuable skills and knowledge to increase their opportunities for success and full participation in society. Entering post-secondary and apprenticeship programs indicates that self-identified FNMI high school students are prepared for further education and training.

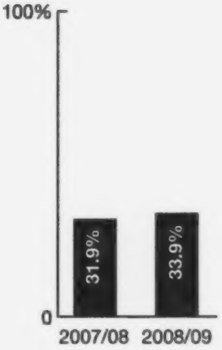
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- In 2008-09, about 34 per cent of Alberta's self-identified FNMI high school students made the transition to post-secondary within six years of entering Grade 10.
- The six-year transition rate has increased compared to the previous year's result.
- The increase reflects expanded capacity at post-secondary institutions as well as understanding on the part of Alberta youth that post-secondary education and apprenticeship training is important for their future success.
- The results indicate that a substantial proportion of self-identified FNMI students delay their entry to post-secondary programs after high school.

High School to Post-Secondary Transition Rate of Self-identified FNMI Students within Six Years of Entering Grade 10 *(in percentages)*



Source: Alberta Education

Notes:

- The most recent results are for 2008-09 as the data for this measure lag a year.
- Student enrolment in a post-secondary program includes attending a publicly funded post-secondary institution in Alberta or registering in an Alberta apprenticeship program.
- An attrition adjustment is not applied to the FNMI results because estimates are not available for this specific population.
- See Endnote C, page 83, for information of the calculation of FNMI student results.
- Both the current and historical data on high school to post-secondary transition rate presented in the chart above have been adjusted to reflect a recent change in methodology as described below.
- In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

3.f High School Completion of Self-identified First Nations, Métis and Inuit (FNMI) Students

Rationale

- High school completion is important for entry into the labour force and post-secondary programs. The five-year rate recognizes that it may take more time for some self-identified FNMI students to finish high school.
- High school completion of FNMI students includes self-identified FNMI students who enter an Alberta post-secondary institution or an apprenticeship program within five years of entering Grade 10, as well as those who earn a high school diploma or certificate. This acknowledges that self-identified FNMI students have completed the high school courses they need to continue their education in a post-secondary program.

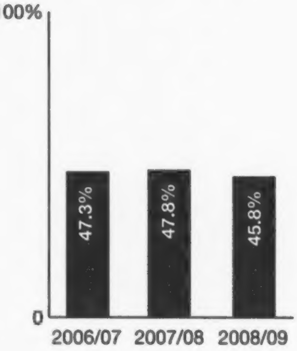
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- In 2008-09, about 46 per cent of self-identified FNMI students completed high school within five years of entering Grade 10. The five-year rate has decreased over the past three years.
- The current high school completion rate of self-identified FNMI students, 46 per cent, is lower than the rate for all Alberta students, 79 per cent (see page 30).
- Improving the high school completion rate continues to be a priority for Alberta Education. Efforts are underway within the Ministry and in schools throughout the province to enable more students to complete high school, including focusing efforts on specific populations of students that have lower completion rates.

High School Completion Rate of Self-identified FNMI Students Within Five Years of Entering Grade 10 *(in percentages)*



Source: Alberta Education

Notes:
- The most recent results are for 2008-09 as the data for this measure lag a year.
- An attrition adjustment is not applied to the FNMI result because estimates are not available for this specific population.
- Both the current and historical data on high school completion rate presented in the chart above have been adjusted to reflect a recent change in methodology as described below.
- In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.
- See Endnote C, page 83, for information on the calculation of FNMI student results.

3.g Self-identified First Nations, Métis and Inuit (FNMI) Student Annual Dropout Rate

Rationale

- The self-identified FNMI student dropout rate is an indicator of how well the needs of self-identified FNMI students at risk of not completing high school are being addressed by the K-12 education system.

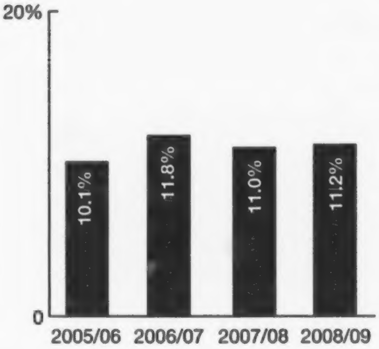
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- Enrolment data indicate that 11.2 per cent of self-identified FNMI students aged 14-18 dropped out of school in 2008-09.
- The dropout rate for self-identified FNMI students has increased over time and is related to the decreased high school completion rate (see page 61).
- The current dropout rate for self-identified FNMI students, 11 per cent, is more than twice as high as the rate for students overall, 4 per cent (see page 28).
- Efforts to improve high school completion rates, as well as strategies to improve self-identified FNMI parent and community engagement, are being implemented to encourage self-identified FNMI students to complete school and to help reduce the dropout rate of this population of students.
- Dropping out of school may be a temporary interruption of a student's education. Of the self-identified FNMI students who dropped out in 2007-08, about 23 per cent resumed their education in 2008-09.
- Some self-identified FNMI students who do not complete high school in the basic education system do so as young adults in the advanced education system.

Annual Dropout Rates of Self-identified FNMI Students Aged 14-18 *(in percentages)*



Source: Alberta Education

Notes:

- The most recent results are for 2008-09 as the data for this measure lag a year.
- Self-identified FNMI students aged 14-18 who, in the following year, are not enrolled in school (a K-12 school, an Alberta post-secondary institution or apprenticeship program) and have not completed high school are included in the annual dropout rate. For example, students aged 14-18 in 2007-08 were tracked for one year. Those who were not enrolled and had not completed are included in the 2008-09 dropout rate.
- An attrition adjustment is not applied to the FNMI results because estimates are not available for this specific population.
- See Endnote C, page 83, for more information on the calculation of FNMI Annual Dropout Rate.

3.h Diploma Examination Participation of First Nations, Métis and Inuit (FNMI) Students

Rationale

- Participation in four or more Diploma Examinations reflects the intent of the Alberta Programs of Study and gives appropriate emphasis to the four core subjects of language arts, mathematics, sciences and social studies, which are the foundation of basic education.

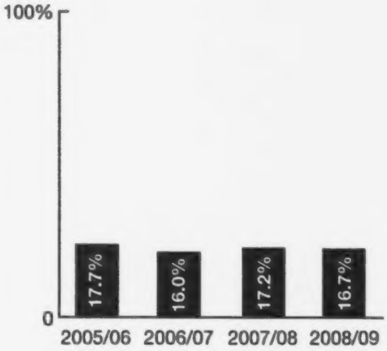
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- In 2008-09, about 17 per cent of self-identified FNMI students wrote four or more diploma examinations.
- The diploma participation rate for the self-identified FNMI students has declined over the past four years.
- The vast majority of self-identified FNMI students who have written four or more Diploma Examinations have taken courses in the four core subjects throughout high school. This positions them well to complete high school and enter post-secondary programs or the workplace.

Percentages of Self-identified FNMI Students Writing Four or More Diploma Examinations within Three Years of Entering Grade 10



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2008-09 school year as data for this measure lag a year.
- See Endnote C, page 83, for information on the calculation of FNMI student result.

3.i Rutherford Scholarship Eligibility of Self-identified First Nations, Métis and Inuit (FNMI) Students

Rationale

- Self-identified FNMI students eligible for the Rutherford Scholarship have demonstrated strong academic performance, which is an indicator that they are achieving high standards.

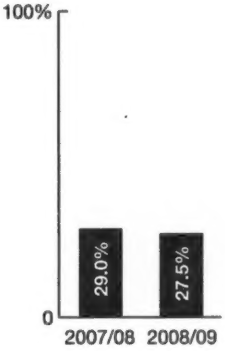
Target

- There was no 2009-10 target for this measure in the 2009-12 Business Plan, as this measure is under development.

Discussion

- Over 27 per cent of Grade 12 self-identified FNMI students in 2008-09 had marks in high school courses that met the requirements for a Rutherford Scholarship.
- The result has decreased compared to the previous year.
- The current result for self-indentified FNMI students, 27.5 per cent, is lower than the value for students overall, 56.9 per cent (see page 44).

Percentages of 2008-09 Grade 12 Self-identified FNMI Students Eligible to Receive a Rutherford Scholarship throughout High School



Source: Alberta Education

Notes:

- The most current result available for this measure is for the 2008-09 school year as data for this measure lag a year.
- The measure reports the percentages of Grade 12 self-identified FNMI students whose marks in certain courses in Grades 10, 11 and 12 met the criteria for a Rutherford Scholarship, not the percentages who received the scholarship. In order to receive a Rutherford Scholarship, students must enroll in a post-secondary program and apply for the scholarship.
- The rules for Rutherford Scholarships changed in April 2008, which increased the number of students eligible. The result for 2007-08 in the chart has been recalculated to reflect this change.
- See Endnote C, page 83, for information on the calculation of results for FNMI students.

GOAL 4 **Linked to Core Business 1 – Lead and support the education system so that all students are successful at learning**

Highly Responsive and Responsible Education System

Key Accomplishments

Outcome – The education system at all levels demonstrates effective working relationships.

Education Workforce and Leadership Development

A high quality teaching force and strong educational leadership are vital to the success of Alberta's K-12 education system. To support these objectives, in 2009-10 the department: *[Strategies 4.4 and 4.9]*

- implemented a Bridging Program to attract tradespersons, health care and information technology professionals to careers in the teaching profession in collaboration with 21 school authorities
- implemented a Bursary Program to attract teachers to employment in northern Alberta in collaboration with the Northern Alberta Development Council and Fort Vermilion School Division
- developed a *Framework for Teacher Induction* to support beginning teachers and funded a pilot program with 11 northern Alberta school jurisdictions to pilot the framework
- developed a *School Leadership Framework* to attract, prepare, retain and engage leaders within the education sector workforce; a draft Implementation Plan was prepared and is under consideration.

Using Intergovernmental Relationships to Enhance Students' Learning Opportunities

Alberta establishes and builds cooperative relationships with other governments to benefit students and educators. By promoting its education leadership internationally, Alberta attracts labour and knowledge, brings in economic benefits, and creates international education opportunities. In 2009-10: *[Strategy 4.7]*

- Alberta, together with Human Resources and Skills Development Canada and in cooperation with the Organization for Economic Co-operation and Development, sponsored an international forum in which educational leaders from 16 countries discussed innovative developments in vocational education and training and explored the trends and skill requirements for the 'next generation' economy within a global context
- Alberta continued its participation in the Council of Ministers of Education, Canada (CMEC) and the Organization for Economic Co-operation and Development (OECD) to better inform the province's educational system and promote Alberta priorities abroad and within Canada. Discussions were held with CMEC and OECD leaders on the application of OECD education data and Canadian school performance research on preparing students for the 21st century, as well as Aboriginal education, literacy, and education data and research.

- supported the Council of Ministers of Education, Canada's *Action Plan for Literacy*, and contributed to the development of a Provincial Literacy Framework (French and English) which was approved, distributed and shared with the CMEC Literacy Expert Advisory Group
- as the lead province in the Western and Northern Canadian Protocol for Collaboration in Education (WNCP) Common Curriculum Framework, K-12 Mathematics, Alberta completed the development of authorization of mathematics resources for WNCP Grades 2, 5 and 8 in French
- pursued discussions with Saskatchewan on possible cooperation on First Nations, Métis and Inuit teacher education programs; this work will be incorporated in the Western Economic Partnership discussions
- worked with the Canadian Space Agency and Palliser Regional School Division to host a downlink event with Alberta students and astronauts aboard the International Space Station; streamed the event for students across the province; created videos of the event that are available on LearnAlberta.ca and linked to Alberta Education's science curriculum.

Embracing Multiculturalism and Diversity through Alberta's International Education Strategy

Globalization is transforming societies throughout the world. International and intercultural knowledge, skills and awareness help students live and work effectively with others from around the world. By fostering global understanding, international education plays a key role in preparing students for globalization. In 2009-10, the department: *[Strategy 4.8]*

- developed an International Ambassador Toolkit to help prepare Education employees for international travel and launched the International Ambassador Program
- fostered international relationships with China, Germany, Japan, Spain and the Ukraine which enabled the services of Special Language Advisors posted to Education
- fostered relationships through Alberta Accreditation in four out-of-province schools in Macau, Hong Kong, Bermuda and Abu Dhabi; strengthened Alberta's international presence and showcased Alberta's leadership in the area of education and curriculum.

Achieving Innovation and Efficiency

The department is working with school jurisdictions to identify processes and regulatory requirements that could be eliminated without reducing the performance of the education system. In 2009-10, the department: *[Strategy 4.6]*

- piloted with school authorities the Locally Developed Courses Online Management System (LDCOM), which will generate efficiencies through increased use of technology, together with a review of standards, procedures and requirements
- began building a Student Enrollment component of the Provincial Approach to Student Information system (PASI), positioning school jurisdictions, schools and the ministry for improved management and sharing of K-12 student enrollment data
- continued the Emerge One-to-One Laptop Learning initiative that is demonstrating the benefits of technology-related learning
- developed and published a support resource, "Implementing One-to-One Laptop Learning in Alberta Schools" that shares promising practices from the Emerge One-to-One Laptop Learning initiative.

Building and Improving School Facilities

Albertans want schools in their local neighbourhoods, where children live and learn. With technical support from Alberta Infrastructure, Alberta Education reviews school board plans to determine where to build schools, where to locate modular classrooms and which schools need to be modernized. In 2009-10, work included: *[Strategy 4.3]*

- completing 10 new schools, seven additions and replacements and 24 modernizations
- providing funding for 128 new high performance modular classrooms and relocations of 88 portable classroom units to address enrolment pressures
- continuing construction of 18 new schools in Calgary and Edmonton under the made in Alberta public-private partnership approach
- issuing a Request for Proposals to construct an additional 10 schools under the public-private partnership approach
- awarding a contract to design and build four new high schools in Calgary, Edmonton, Sherwood Park and Spruce Grove
- initiating reviews of the school utilization formula and the education design standards
- collaborating with Alberta Infrastructure to publish, in September 2009, a new online *School Capital Manual* that supports school jurisdictions in managing their school infrastructure needs.

Supporting Jurisdictional Improvement

School authorities are responsible for their results and expected to develop and implement plans to show continuous improvement. The Accountability Pillar is a reliable and consistent way to gauge provincial and school authority success. The ministry provided the following improvement actions and supports to jurisdictions:

- assisted and consulted in the use of the *Toolkit for School Improvement*
- assisted in the analysis of provincial achievement test and diploma examination results
- involved experts in the identification and implementation of specific strategies for improvement, taking into account current knowledge and research
- visited jurisdictions to produce a better understanding of their improvement plans as well as an appreciation of contextual issues affecting their results.

Outcome – The education system at all levels demonstrates leadership, innovation and continuous improvement.

Public and Youth Engagement

Inspiring Education: A Dialogue with Albertans engaged the public in a discussion about the future of K-12 education. Over 3,800 Albertans contributed to the discussions in 2009-10 through a variety of processes including personal conversations, spring regional community conversations, locally hosted conversations in both English and French using a community toolkit, a fall provincial forum (face to face and online), ongoing online discussions, and a website. The Inspiring Education Steering Committee prepared a draft report outlining a proposed vision and high-level direction for education. The draft report is under consideration by government.

Speak Out continued to provide opportunities for Alberta youth to share their experiences and ideas about their schools with education decision makers. Young Albertans can provide their input online, in person at one of the many Speak Out Forums held throughout Alberta, at the Speak Out Conference or through involvement as a member of the Minister's Student Advisory Council. In 2009-10, the department: *[Strategies 4.2 and 4.5]*

- delivered 25 *Speak Out* Forums in both English and French around the province
- developed a DVD Tool Kit to create local engagement capacity across the province, which enabled interested students and administrators to hold 40 of their own *Speak Out* Forums
- published and distributed *What We Heard Reports* from 65 *Speak Out* Forums
- provided the opportunity for 191 students to participate in the first annual *Speak Out* Conference to share their views on education with government
- developed and published the *We're Listening...Year in Review* report to summarize the themes, issues and recommendations that emerged from students who provide their voices online, at forums and at the Annual *Speak Out* Conference
- formed the first Minister's Student Advisory Council to provide students with a direct voice to the Minister regarding their views about education in Alberta, and to facilitate networking and building relationships with peers, school leaders and administrators.

Communicating the Success of the Education System

Timely and accurate information helps the public understand the success of Alberta's K-12 education system and helps school authorities make improvements to the education programs they provide to students in their communities.

The ministry website is updated regularly to ensure that content is accurate, relevant and easy to understand by the public. In addition to routine updates to key content such as the *Funding Manual and Programs of Study*, other key content updated in 2009-10 included: *[Strategy 4.1]*

- the *Guide to Education – ECS to Grade 12* (English and French)
- update/redesign of the high school completion section, including the posting of Issue 5 (Spring 2009) of *Promising Practices for Keeping Kids in School*
- completed update to *Working Together: Review by the Minister* and *Working Together: Special Needs Tribunal.*

To ensure the public is well informed about the education workforce, a *Workforce Planning* web page on Alberta Education's public website was developed and launched in November 2009.

In addition, in 2009-10 the ministry:

- responded to about 3,100 Alberta Connects online inquiries about education
- issued 50 news releases on a variety of topics, including:
  - teacher excellence awards
  - discussions on the future of education
  - celebration of education system successes
  - funding announcements
  - opportunities for and results of public involvement initiatives
  - school construction projects
- produced and distributed over 99,000 transcripts and over 38,000 diplomas and certificates.

Assessing Satisfaction with Key Areas of the Education System

The ministry's annual telephone surveys collect feedback from key respondent groups such as the public, parents, students, teachers and school board members; key findings are published in the ministry Annual Report.

Based on an extensive literature review to identify emerging issues, new questions were added to the surveys in 2009-10 addressing items such as health and physical activity, student engagement, skills for the 21st century and digital/technological literacy; more than 20 custom reports were made available to disseminate the survey findings.

Goal 4 Performance Measures

4.a Working Relationships

Rationale

- The perceptions of various stakeholders who are directly involved in the K-12 education system as well as public perception on their input into education provide an indication of effective working relationships within the education system.

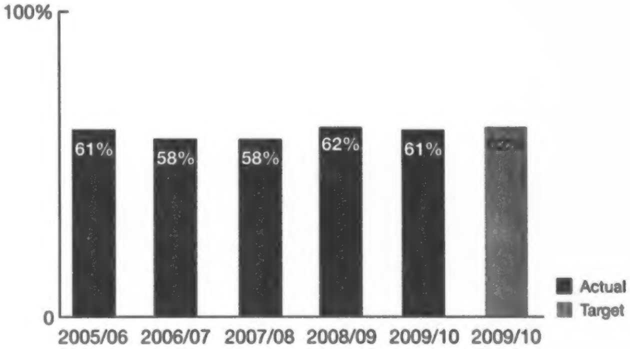
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- Overall, in the 2009-10 provincial surveys, 61 per cent of high school students, parents, teachers, school board members and the public were satisfied with their input into education at the school, jurisdiction and provincial levels.
- Overall satisfaction has been stable over time.
- Satisfaction levels among respondent groups have varied, with public satisfaction consistently lower than results for the other groups. The public typically has less familiarity and involvement with education than other respondent groups, which may affect results.
- Satisfaction levels within respondent groups have increased over time for high school students, and decreased for school board members.
- The marked increase in student satisfaction in 2008-09 and 2009-10 may be related to the *Speak Out* student engagement initiative which involved establishing an ongoing interactive website and a student advisory council to the Minister as well as meetings with students around the province.

Overall Satisfaction of High School Students, Parents, Teachers, School Board Members and the Public that their Input is Considered, Respected and Valued by the School, Jurisdiction and Province *(in percentages)*



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
High School Students	68	66	68	78	81
Parents (ECS-12)	58	55	59	60	59
Teachers	60	59	62	65	62
School Board Members	72	62	56	56	58
Public	45	45	44	51	46
Overall Satisfaction	**61**	**58**	**58**	**62**	**61**

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- Students were asked about their satisfaction that their input into decisions at their school is being considered.
- School board members were asked about their satisfaction that their input into the education of students is being considered by Alberta Education.
- For parents and the public, percentages reported are averages of satisfaction that:
  - their input into decisions at school is being considered
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- For teachers, percentages reported are averages of satisfaction that:
  - their input into the education of students is considered by the school
  - their input into the education of students is considered by the school board
  - their input into the education of students is considered by Alberta Education.
- Overall satisfaction is the average of satisfaction levels for each respondent group. See Endnote A, page 80, for information on averaging results within and across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education

4.b School, Jurisdiction and Provincial Leadership

Rationale

- Effective leadership at all levels is important to maintain the quality of the K-12 education system and to improve student programs and achievement.

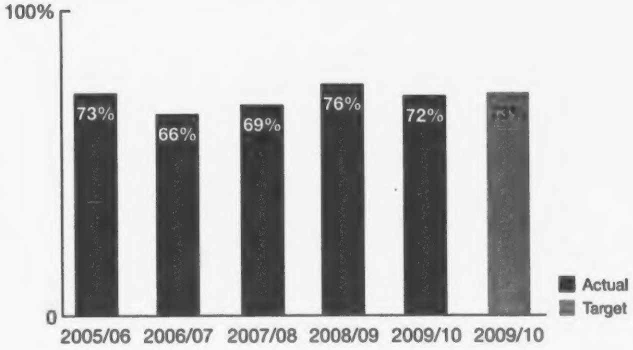
Target

- The target is considered met because the result is within 5 per cent of the target value.

Discussion

- Survey results in 2009-10 indicate that overall 72 per cent of parents, teachers and school board members were satisfied with leadership at all levels of the K-12 system.
- Overall satisfaction with leadership at all levels combined has been stable over time, with some year to year fluctuations.
- At all levels combined, teacher satisfaction over time has increased whereas school board member satisfaction has decreased.
- Teacher satisfaction with leadership at the provincial level has increased over time whereas parent and school board members' satisfaction has decreased over time.
- Satisfaction with leadership is consistently highest at the school level, likely reflecting parents' and teachers' positive and regular contact with the school administration.

Overall Satisfaction of Parents, Teachers and School Board Members that Leadership at all Levels Combined (School, Jurisdiction and Provincial) Effectively Supports and Facilitates Teaching and Learning *(in percentages)*



Survey Results *(in percentages)*

At the School Level					
Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents (ECS-12)	86	87	85	87	84
Teachers	87	86	86	90	87
Overall Satisfaction	86	86	85	88	86

At the Jurisdiction Level					
Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents (ECS-12)	75	74	72	82	82
Teachers	74	77	81	83	83
Overall Satisfaction	75	75	77	82	82

At the Provincial Level					
Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents (ECS-12)	63	56	56	60	55
Teachers	44	45	55	63	55
School Board Members	75	57	63	72	67
Overall Satisfaction	60	52	58	65	59

At All Levels Combined (School, Jurisdiction, Provincial)					
Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents (ECS-12)	75	72	71	77	73
Teachers	68	69	74	79	75
School Board Members	75	57	63	72	67
Overall Satisfaction	73	66	69	76	72

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- Overall satisfaction at each level (school, jurisdiction, provincial), is the average of satisfaction levels for each respondent group. Overall satisfaction at all levels combined is the average of overall satisfaction at each level. See Endnote A, page 80, for information on averaging results within and across respondent groups and across levels.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.

4.c K-12 System Improvement

Rationale

- Improving education for students is an important outcome of the K-12 education system.

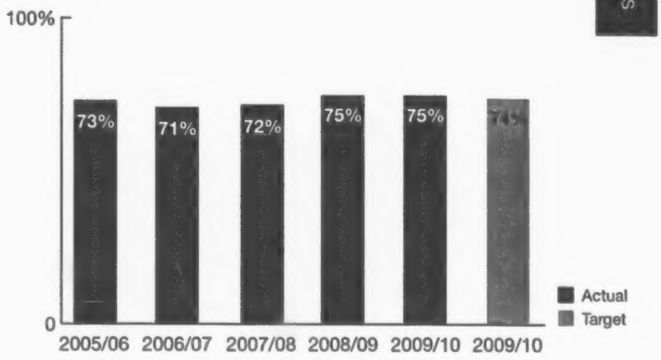
Target

- The target was met.

Discussion

- Overall survey results in 2009-10 indicate that 75 per cent of parents, teachers and school board members think that Alberta's K-12 education system has improved or stayed the same in the last three years.
- Results have been relatively stable over the last five years, with some fluctuations.
- Results have been consistently higher for school board members than for parents and teachers.
- Significant percentages of parents (10 per cent) and teachers (7 per cent) answering Don't Know, Not Applicable or not responding in the 2009-10 surveys affected results.
- When asked about improvement in their own school or jurisdiction rather than about improvement in Alberta's K-12 education system in general, overall results were more positive at 84 per cent in 2009-10.

Overall Percentage of Parents, Teachers and School Board Members Indicating that the Alberta K-12 Education System has Improved or Stayed the Same in the Last Three Years



Survey Results *(in percentages)*

Respondent Group	2005/06	2006/07	2007/08	2008/09	2009/10
Parents	66	63	63	70	68
Teachers	66	67	69	74	68
School Board Members	85	85	82	83	87
Overall (Improved/Same)	73	71	72	75	75

Source: Alberta Education: CCI Research Inc.: 2006, 2007, 2009, 2010; R.A. Malatest & Associates Ltd.: 2008

Notes:

- The overall percentage indicating Alberta's K-12 education system has improved or stayed the same in the last three years is the average of the percentage for each respondent group. See Endnote A, page 80, for information on averaging results across respondent groups.
- See Endnote A, pages 78-80, for information on surveys conducted for Alberta Education.
- In the Parent survey, only parents of Grades 3-12 students were asked this question in 2009-10 whereas in previous years it was asked to parents of ECS-Grade 12 students. The results from previous years have been restated using survey responses from Parents of Grades 1-12 students only.

4.d Performance of the Education System

Rationale

- As part of the accountability component of the Renewed Funding Framework, school jurisdictions report their evaluations on a required set of measures and implement strategies to address low or declining results. The overall evaluations are a combination of the achievement and improvement evaluations. The percentages of jurisdictions with overall evaluations of Good or Excellent provide an indication of how well the education system is performing.

Target

- All the targets for the survey measures except work preparation were met. The target for dropout rate was met while the targets for high school completion rate and diploma examination participation rate were not met.
- The targets for the percentage of jurisdictions with good or excellent evaluations on provincial achievement test results at both the acceptable standard and the standard of excellence were met.
- The targets for the percentage of jurisdictions with good or excellent evaluations on diploma examination results at both the acceptable standard and the standard of excellence were not met.
- There were no 2009-10 targets for the Rutherford Scholarship eligibility rate or the post-secondary transition rate in the 2009-12 Business Plan.

Discussion

- The department calculates an overall evaluation of each school board's results on accountability measures using a consistent methodology based on five levels: Excellent, Good, Acceptable, Issue or Concern. Each year, each school board is evaluated on the same measures, in the same way and at the same time.
- The percentage of boards with overall evaluations of Good or Excellent has increased over time on all the 7 survey measures.
- The percentage of boards with an overall evaluation of Good or Excellent increased substantially for provincial achievement tests in 2010.
- The percentage of boards with an overall evaluation of Good or Excellent has decreased over time for diploma examination results at the standard of excellence. However, the percentage has improved from the previous year's result.
- The percentage of boards with an overall evaluation of Good or Excellent for the dropout rate has increased to the 2006 level after a decline in 2008 and 2009.
- The percentage of boards with an overall evaluation of Good or Excellent has increased for high school completion rate, and decreased for diploma exam participation rate and high school to post-secondary transition rate.

Jurisdiction Performance by Accountability Measure *(percentage of jurisdictions)*

		Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Target 2010
Overall Quality of Education		–	60	69	79	74	69
Broad Program of Studies		–	47	61	69	69	61
Safe and Caring Schools		–	63	79	89	92	79
Dropout Rate		61	66	39	45	61	42
High School Completion Rate (3 year)		48	43	48	47	50	51
Provincial Achievement Tests	acceptable	18	19	21	44	61	23
	excellence	23	34	35	37	55	37
Diploma Examinations	acceptable	20	26	23	19	23	27
	excellence	43	42	32	15	19	32
Diploma Exam Participation Rate	4^+ Exams	43	43	36	34	32	43
Rutherford Scholarship Eligibility Rate		69	72	65	–	–	n/a
Post-Secondary Transition Rate	4-year rate	68	78	–	–	–	–
	6-year rate	–	–	66	66	61	n/a
Work Preparation		–	60	85	56	65	85
Citizenship		–	50	76	85	94	76
Parental Involvement		–	52	50	68	68	50
School Improvement		–	73	65	85	89	65

Source: Alberta Education

Notes:

- Overall evaluations are the combination of the achievement (results compared to standards) and improvement (results compared to past performance) evaluations. Four years of results are used to calculate evaluations.
- The results are based on the number of public, separate and francophone school boards on an equal basis, not weighted by size of board's student population.
- Alberta Education conducts annual surveys of students, parents and teachers for reporting on the seven survey measures that are part of school jurisdiction accountability. The survey measures were not evaluated in 2006 as there were insufficient years of data available.
- Provincial Achievement Tests in 2010 exclude Social Studies 6 and 9, and Mathematics 3, 6 and 9.
- Diploma Examinations in 2010 exclude Chemistry 30, Physics 30, and Social Studies 30 and 33.
- An overall evaluation is not available for Rutherford scholarship eligibility as there is no overall evaluation for that measure.
- The 6-year post-secondary transition rate replaced the 4-year rate as the jurisdiction accountability measure in 2008. Overall evaluations are not available for the 6-year rate in 2006 and 2007 or for the 4-year rate in 2008, 2009 and 2010.
- See Endnote C, Overall Performance of School Jurisdictions, pages 87-90.

Endnotes for Performance Measures

Endnote A: Notes on Surveys

Public/Client Surveys

Alberta Education regularly commissions telephone surveys of random samples of the Alberta public and key client groups. The purpose of these surveys is to obtain perceptions of how the basic education system is performing in meeting students' and society's needs and expectations. Professional survey research firms are contracted to conduct the surveys, using trained interviewers and the Computer-Assisted Telephone Interviewing (CATI) system. Survey results are compiled by the survey research firms and provided to the ministry. Surveys are conducted annually with the public, parents of ECS to Grade 12 students, high school students, teachers and school board members.

The following table provides sampling information about the surveys of Albertans conducted in recent years that are reported in this annual report. The information includes the respondent groups surveyed, sample sizes and the confidence intervals for results from each survey. Results are considered accurate within the confidence interval 19 times out of 20 (i.e., at a confidence level of 95 per cent). Sampling variation can account for observed differences in results from year to year. See the discussion on the use of confidence intervals for interpreting survey results on page 80.

The survey instruments for these surveys primarily use four-point response scales (Very Satisfied/Satisfied/Dissatisfied/Very Dissatisfied or Strongly Agree/Agree/Disagree/Strongly Disagree), depending on the question. A few questions use other response scales (e.g., A Lot/Some/Very Little/Not at All or Improved/Stayed the Same/Declined). Although not asked, Don't Know responses and refusals are recorded as well. Results presented are the combined percentages of respondents who were Very Satisfied/Satisfied or who Strongly Agreed/Agreed. The survey results are available at www.education.alberta.ca/admin/resources/satisfaction.aspx.

Alberta Education Public/Client Surveys: Sample Sizes and Confidence Intervals

Survey[1]		2005/06	2006/07	2007/08	2008/09	2009/10
Public	Sample	3,000	3,000	3,000	810	800
	Confidence Level	+/- 1.8%	+/- 1.8%	+/- 1.8%	+/- 3.4%	+/- 3.5%
Parents (ECS-12)[4]	Sample	800	800	801	802	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
FNMI Parents (ECS-12)[2, 4]	Sample	–	800	807	800	800
	Confidence Level	–	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
High School Students (Grades 10-12)	Sample	800	800	802	801	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
FNMI High School Students (Grades 10-12)[2]	Sample	–	800	800	800	710
	Confidence Level	–	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.7%
Teachers	Sample	800	800	801	809	800
	Confidence Level	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%	+/- 3.5%
School Board Members[3]	Sample	350	350	306	350	335
	Confidence Level	+/- 3.2%	+/- 3.2%	+/- 3.8%	+/- 3.2%	+/- 3.3%

Notes:

1. From 2005-06 to 2006-07, 2008-09 and in 2009-10, CCI Research Inc. conducted the telephone surveys of the public, parents, students, teachers and school board members identified in the table above. Prior to 2008, CCI Research Inc. was known as Compustat Consultants Inc. R.A. Malatest & Associates Ltd. conducted these surveys in 2007-08.
2. The surveys for First Nations, Métis and Inuit (FNMI) parents and high school students started in 2006-07.
3. Confidence intervals for these samples take into account the small populations from which the samples are selected, e.g., in 2008-09, 566 school board trustees.
4. In 2009-10 some questions were asked only to parents of Grades 3-12 students, or only to parents of Grades 7-12 students. In both cases the sample size was achieved for the restricted groups and there was no significant impact on results.

Calculating Overall Survey Results

When calculating overall results across all respondent groups for survey measures, a simple average (rather than a weighted average) is used to reflect each group's equal importance to the overall result.

Further, although survey results for each respondent group and for overall results are rounded to whole numbers, the overall average results are calculated from the unrounded result for each respondent group. This avoids possible double rounding error that might result if overall averages were calculated from rounded respondent group results.

Use of Confidence Intervals for Interpreting Survey Results

When a result is obtained by surveying a random sample of the target population, such as the public, parents or teachers, there is a confidence interval associated with the result, which is expressed as a percentage above and below the obtained result. A confidence interval indicates how much variation one might expect from the obtained survey result, as a consequence of sampling and diversity among respondents. Differences in survey results over time or among respondent groups on the same survey question or group of questions are reported at the .05 level of confidence (i.e., similar results – that is, within the range of the confidence interval of the obtained result – would be obtained in repeated surveys 19 times out of 20).

In the Ministry of Education's annual report, confidence intervals are used to determine:

- whether differences in survey results over time are likely the result of sampling variation or represent actual change
- whether differences in survey results among respondent groups in the same year are likely the result of sampling variation or represent actual differences.

When comparing results of survey questions over time or among respondent groups, there is an actual difference between two survey results, 19 times out of 20, if there is no overlap between the confidence intervals of the two observed survey results. When this is the case, it is acknowledged in the related text that there is an increase, change or significant difference in survey results over time or among groups. When the confidence intervals of the two survey results do overlap, the observed difference may be due to sampling variation 19 times out of 20, and we cannot conclude that the difference is real or significant. In such cases, the related text indicates that results are similar or stable over time or among respondent groups.

Endnote B: Technical Notes

Assessing Results Over Time

Changes in results over time are assessed in the discussion of each measure. For survey measures, which are based on probability sampling, confidence intervals are taken into account. See Use of Confidence Intervals for Interpreting Survey Results in Endnote A on page 80 for an explanation of how confidence intervals are used to assess changes over time for survey measures.

Changes over time are assessed with a Chi-square statistical test for measures based on tests of student learning and on administrative data, i.e., derived from tracking groups of students over time such as dropout and high school completion rates. The test determines whether the difference between two proportions is significant. The calculation of Chi-square is based on the difference between what was observed and what would be expected assuming that the proportions are the same. Under a simple test of proportions, a Chi-square value of 1 represents a difference of one standard deviation, while a Chi-square value of 3.84 is significant at the 5 per cent level. Discussion of results over time for the non-survey measures is supported by this test of significant difference.

Assessing Results Relative to Targets

Performance targets set expectations for results within specific time frames and are the basis for planning improvements and assessing results that are within the sphere of influence of the ministry and school authorities. They are an important way to gauge whether the education system is improving or falling behind in obtaining desired results in key areas. Targets clearly establish desired levels of performance better than recent performance, to be attained within a specific time frame. Targets are quantifiable and expressed in numerical terms, such as percentages or ratios. They are used as a key tool to drive, measure, improve and manage performance.

Performance on a measure is considered to have met the target if the result is within 5 per cent of the target value. For example, if the result is 77 per cent on a measure with a target of 80 per cent, then the target has been met since the result represents 96.3 per cent of the target, i.e., is within 5 per cent of the target. If the result on the same measure is 75 per cent, then the target has not been met since 75 per cent represents only 93.8 per cent of the target, i.e., is more than 5 per cent short of the target.

This method of assessing performance represents a high level of achievement in relation to the target. The 5 per cent rule of thumb acknowledges the variability in data as well as the complexities of the education system. In such an environment, targets are general objectives rather than specific values, and achieving a result within 5 per cent of the target value indicates results are "in the ball park."

The 5 per cent rule is not used to assess achievement of targets for provincial achievement tests, which are administered to students in Grades 3, 6 and 9, or for Grade 12 diploma examinations. In particular, the rule is not appropriate for the provincial achievement test results, which are based on all students in Grades 3, 6 and 9, because these results are the minimum possible and under-represent the true result for the population had all students written the test.

Instead, the Chi-square statistical test is used to determine whether the result is significantly different from the target for achievement test and diploma examination results. The magnitude of the difference required between the result and the target for each test to establish significance depends largely on the sample size, i.e., the number of students writing, and the proportion, i.e., percentage of students meeting standards.

Trend Lines

Trend lines are an aid to interpreting the results for measures reported in the annual report. Trend lines augment data interpretation techniques already in use such as the calculation of confidence intervals, which is used to determine the significance of a change between two survey results either over time, or among groups. Trend lines provide a useful method of understanding the year-to-year fluctuations over the longer term, since most measures have data spanning five years. Trend lines shift the focus from smaller year-to-year changes to providing information about the direction of results over the longer-term and whether results are tracking towards the performance target for the measures that have not met targets.

Discussion of results over time for measures with at least three data points are supported by trend lines. The type of trend line used is selected based on an informed interpretation of the data series underlying the trend.

Logarithmic trend lines are appropriate for proportional data, i.e., data expressed as percentages of a whole, and therefore ranging between 0 per cent and 100 per cent, such as the performance measures in this report. A logarithmic trend line is a best-fit straight line that is most useful when the rate of change in the data increases or decreases quickly, then levels out. The leveling out can be seen in the results for some measures in the report, along with examples of year-to-year increases or decreases on other measures.

A logarithmic trend line is calculated using the following formula:

$Y = c(\ln x) + b$, where c and b are constants, ln is the natural logarithm function and x is the year of the series.

Endnote C: Methodology for Performance Measures

Described below are the methodologies used to calculate the measures that are derived from provincial assessments of student learning and from other information about Alberta students in the Ministry of Education's data systems.

Definition of Alberta Student

Results are provided for Alberta students, i.e., students whose education is the responsibility of the Alberta government. An Alberta student is age 19 or younger on September 1 of the school year and is registered in an Alberta school authority, i.e., a public, separate or francophone school board, a charter school or an accredited private school on September 30 of the school year. Students attending a school in Lloydminster are not included.

Results for First Nations, Métis and Inuit (FNMI) Students

Results for FNMI students are reported for the second time for the Accountability Pillar measures presented in this section, that is, for all measures except Participation in Early Childhood Services (ECS) and Overall Performance of School Boards.

Calculating results for FNMI students is possible because school jurisdictions have been required to include a voluntary FNMI self-identification question on school registration forms for several years and to report the identifier to the ministry's student data system. Self-identification of students has increased each year. Students' FNMI self-identification information associated with their most recent school registration is used to calculate results. This provides the most complete results and reflects the student's intent to be identified.

Annual Dropout Rate of Students Aged 14-18

The annual dropout rate reports the percentages of Alberta students aged 14-18 in public, separate, francophone, charter, and accredited private schools who, in the following school year:

- are not enrolled in the K-12 system
- are not enrolled in a post-secondary institution in Alberta
- are not registered in an apprenticeship program in Alberta
- have not completed high school.

The annual dropout rate is derived from student data in Alberta Education and Alberta Advanced Education and Technology systems. Adjustments for attrition are based on estimates from Statistics Canada's *Demographic Estimates Compendium* 2007 (R) (CD-ROM).

Alberta students who are identified as having a severe cognitive disability or severe multiple disabilities are not included in the annual dropout rate.

High School Completion Rates

The high school completion rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within three, four and five years of entering Grade 10:

- received an Alberta High School Diploma, an Alberta High School Equivalency Diploma (GED), a Certificate of Achievement for completing the Integrated Occupational Program (IOP) or the Certificate of High School Achievement for completing Knowledge and Employability courses
- entered an Alberta post-secondary program or an apprenticeship program
- earned credits in five Grade 12 courses, including one language arts diploma examination course and three other diploma examination courses.

The tracking of Grade 10 Alberta students excludes some students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

Data for this measure are from Alberta Education and Alberta Advanced Education and Technology systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium* 2007 (R) (CD-ROM).

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure.

The educational attainment of Albertans aged 25-34 and of Aboriginal Albertans aged 25-34 is derived from Statistics Canada *Labour Force Survey*, special tabulation for Alberta Education. Details are available online in the Government of Alberta's annual performance report *Measuring Up 2010* at www.finance.alberta.ca/publications/measuring/measup10/supplementary.pdf.

Provincial Achievement Tests

Students in Grades 3, 6 and 9 write provincial achievement tests annually in language arts and mathematics while Grades 6 and 9 students also write tests in science and social studies. The achievement test results for Grades 3, 6 and 9 provide information on how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial standards in the core academic subjects. Tests are developed and administered by teachers and educators and are based on the provincial curriculum. Results are reported in relation to the standards of acceptable and excellence.

A student achieving the acceptable standard in a specific grade shows an adequate understanding of the core knowledge and adequate basic skills essential to that course. A student achieving the standard of excellence consistently shows a deeper understanding of the concepts of the course by demonstrating an ability to integrate information and evaluate it from various points of view.

For each achievement test, the cut scores for the acceptable standard and the standard of excellence are set initially by a standard-setting committee of about 20 teachers using the Modified Angoff, Bookmark or Body of Work Standard Setting Procedures. These procedures use teachers' judgment to determine a minimum number of items a student must answer correctly – the cut score – to achieve each standard. In subsequent years, the cut scores for each test are adjusted through test equating. This ensures the standards remain constant even if test difficulty varies slightly from year to year. Whenever curriculum is revised, the standard-setting process is done again.

Results on provincial achievement tests are calculated and presented on the basis of the total number of students in each grade who demonstrated the standards. Results for mathematics, science and social studies include student results on both English and French versions of the tests. Given the large number of students in each grade (more than 40,000), differences in results from year to year of more than 0.4 percentage points on each test are considered significant. French language arts and Français courses have higher significant difference values (3.3 to 4.5 percentage points, depending on the number of students in each course), because fewer students are in these courses.

Not all students write the Provincial Achievement Tests. Achievement test results are not available for students who:

- were absent
- were excused from writing by the superintendent because participation would be harmful to the student or the student could not respond to the test instrument
- wrote but whose results were withheld or invalidated
- wrote only one part of the two-part language arts test.

It is possible that some of these students, under different circumstances, could have demonstrated achievement of standards on the test.

Participation rates in achievement tests are calculated by dividing the number of students in the grade who wrote the test by the sum of total enrolment in the grade plus the ungraded students who are in the corresponding year of schooling.

Provincial overall results present weighted averages based on the number of students achieving standards. Test results and participation are recorded and aggregated in ministry systems. Provincial, school authority and school results are available at www.education.alberta.ca/admin/testing.aspx.

Diploma Examinations

Examinations are administered in all diploma examination courses in January, June and August each year. Examinations are administered in four courses in both November and April, for a total of eight courses. Results on Diploma Examinations show how well Alberta students in public, separate, francophone, charter and accredited private schools are meeting provincial expectations as outlined in the programs of study. Examination items are developed and standards are established by committees of teachers. The examination design is vetted through committees of stakeholders and by a standard-setting committee of teachers.

A test equating initiative has been phased in for the Diploma Examination Program so that over time examinations are consistent and the results are comparable. Starting in the 2003-04 school year with Social Studies 30 and 33, the multiple-choice portion of the examinations contains a set of items common to administrations in subsequent years. By comparing the achievement of students writing in January 2004 with those writing in any subsequent administration on the common items and on the unique items, Alberta Education is able to determine whether or not the examinations are of equal difficulty. Student scores on the subsequent examinations can then be equated back to the January 2004 baseline examinations to remove any influence that differences in examination difficulty may have on student scores. A similar equating process was implemented for Pure Mathematics 30, Chemistry 30 and Physics 30 in January 2005 and for English Language Arts 30-1 and 30-2, Applied Mathematics 30 and Biology 30 in January 2006.

Through equating, test results for a particular course are based on an identical standard and, consequently, can be directly compared over time. As a result of implementing the equating process, diploma examination results are comparable over time as follows:

- Social Studies 30 and 33 from 2003-04 to 2008-09
- Pure Mathematics 30 from 2004-05 to 2009-10
- Chemistry 30 and Physics 30 from 2004-05 to 2007-08
- English Language Arts 30-1 and 30-2, Biology 30 and Applied Mathematics 30 from 2005-06 to 2009-10.

Diploma examination results are reported in relation to the acceptable standard and the standard of excellence. Results for mathematics, sciences and social studies include results for both English and French versions of the tests. The overall results present weighted averages based on the numbers of students achieving standards in all Diploma Examinations. Students achieving the acceptable standard demonstrate that they have met the basic requirements of the course. A mark of 50 per cent on the examination represents the acceptable standard in a Diploma Examination course. A mark of 80 per cent on the examination represents the standard of excellence and indicates the student has demonstrated performance significantly beyond the minimum requirements of the course. For student marks in Diploma Examination courses, the diploma examination mark is worth 50 per cent of the final mark in a course and the school-awarded mark contributes the other 50 per cent.

Starting from the 2009-10 school year, the written-response component has been removed from the math and science Diploma Examinations. More machine-scored items, particularly numerical response items, have been added to these examinations to maintain the same quality and standards.

Diploma Examination results are recorded and aggregated in ministry systems. Provincial, school authority and school results reports are available at www.education.alberta.ca/admin/testing.aspx.

Diploma Examination Participation Rate

The Diploma Examination participation rate reports the percentages of students who have written four or more diploma exams within three years of entering Grade 10. The tracking of Alberta Grade 10 students in public, separate, francophone, charter and accredited private schools excludes some groups of students, such as those identified as having a severe cognitive disability or severe multiple disabilities.

In 2010, high school completion rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered completers for the purpose of this measure. Data for this measure are from ministry systems. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium*, 2007 (R) (CD-ROM).

Rutherford Scholarship Eligibility Rate

The Rutherford Scholarship eligibility rate reports the percentages of Grade 12 students in public, separate, francophone, charter and accredited private schools whose marks in specified courses in Grades 10, 11 or 12 qualify them to receive a Rutherford Scholarship should they decide to attend a post-secondary institution and apply for the scholarship. Alberta students who are identified as having a severe cognitive or severe multiple disabilities are not included in the Rutherford Scholarship rate. Data for this measure are from Alberta Education and Alberta Advanced Education and Technology systems.

Participation in Early Childhood Services (ECS)

The participation rate in ECS programs reports the percentage of Alberta Grade 1 students in the current school year attending a public, separate, francophone, charter or accredited private school who had a registration in an ECS program in any prior school year. The calculation is adjusted to account for students who entered Grade 1 in Alberta from another province or country and thus would not have attended ECS in Alberta. In-migration data include the estimated number of five-year-old immigrants and inter-provincial in-migrants as of July 1 of the calendar year. The Grade 1 and ECS registration data are from ministry systems. The in-migration estimates are from Statistics Canada, *Demographic Estimates Compendium* 2007, Catalogue no. 91-213-SCB, CD-ROM (R).

High School to Post-Secondary Transition Rates

The high school to post-secondary transition rate reports the percentages of Alberta students in public, separate, francophone, charter, and accredited private schools who, within four and six years of starting Grade 10:

- enrolled in a credit program, part-time or full-time, in an Alberta post-secondary institution
- registered in an apprenticeship program other than the Registered Apprenticeship Program for high school students.

Alberta students are tracked using data from the Alberta Education and the Advanced Education and Technology systems. The high school to post-secondary transition rate includes adjustments for attrition and for attendance at post-secondary institutions out of province. Attrition adjustments are based on estimates from Statistics Canada's *Demographic Estimates Compendium* 2007 (R) (CD-ROM). The estimate of Alberta students attending post-secondary institutions out of province uses aggregate student counts from Advanced Education and Technology's enrolment and Students Finance systems. The tracking of Grade 10 students excludes some groups of students, such as those identified as having cognitive or severe multiple disabilities.

In 2010, high school transition rate methodology was revised to reflect new data received from the post-secondary system. Under the revised methodology, the calculations incorporate the post-secondary Classification of Instructional Programs (CIP) coding to better identify those students enrolled in programs that are not deemed to be post-secondary level programming (e.g., academic upgrading). Students in these kinds of programs are not considered transitioners for the purpose of this measure.

Overall Performance of School Jurisdictions

The success of each student is the highest priority of Alberta's K-12 education system. Ensuring every student learns and every student succeeds requires measurement to determine if this priority is being met. School boards have responsibility under the *School Act* to provide programs for students, for which they receive funding from the provincial government, and they are accountable for results achieved.

The provisions of the *Government Accountability Act* and the *School Act* lay out planning and reporting expectations for the province's K-12 education system, which includes school boards and the Department. Under the *Government Accountability Act*, school boards (public, separate and francophone school authorities) are organizations accountable to the Minister that are required to prepare three-year plans and report results annually in a form and at a time specified by the Minister. In addition, the *School Act* (section 78) requires school boards to have a reporting and accountability system as prescribed by the Minister of Education. Pursuant to these accountability responsibilities, the Minister of Education has established:

- the school authority accountability policy
- accountability performance measures for school jurisdictions (the Accountability Pillar of the Renewed Funding Framework)
- methodologies for calculating the required accountability measures
- an evaluation methodology for assessing school jurisdiction results on the accountability measures
- reporting requirements for school jurisdictions, which include the results and evaluations on the accountability measures
- conditions, i.e., measure evaluations at certain levels, under which school authorities must take action to improve results and under which the department initiates action.

These requirements are reviewed annually and provided to school boards each year in the *Guide for Education Planning and Results Reporting*, which is posted on the ministry's website at www.education.alberta.ca/admin/resources/planning/reporting2010.aspx. The most recent edition, February 2010, lists the required accountability measures, identifies reporting requirements for school boards and provides summary information on both the evaluation methodology and the methodology for each measure. Separate planning and reporting guides are available on the site for the other types of school authorities: charter schools and accredited private schools that provide a complete elementary, junior high school or senior high school program.

The evaluation methodology applied to school board results on the accountability measures assesses performance on both improvement and achievement. For each measure, an improvement evaluation, an achievement evaluation, and an overall evaluation that combines improvement and achievement evaluations are provided.

- Improvement evaluations of Improved Significantly, Improved, Maintained, Declined or Declined Significantly are calculated by comparing the school board's current result with the board's prior three-year average result
- Achievement evaluations of Very High, High, Intermediate, Low or Very Low are calculated by comparing the board's current result with provincial standards, which were set based on all school board three-year average results and have remained unchanged
- Overall evaluations of Excellent, Good, Acceptable, Issue or Concern combine the achievement and improvement evaluations.

The table below indicates how the achievement and improvement evaluations are combined to arrive at an overall evaluation for each measure.

	Achievement				
Improvement	Very High	High	Intermediate	Low	Very Low
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern

The overall evaluations received by school boards in fall 2010 are summarized in the following table. The table also provides the percentage of students enrolled in school boards at each overall evaluation level.

Fall 2010 School Jurisdiction Overall Measure Evaluations by Level

Measure		Excellent	Good	Acceptable	Issue	Concern
Overall Quality of Education	Number	21	25	10	6	0
	% of Jurisdiction	33.9	40.3	16.1	9.7	0.0
	% of Students	35.4	49.4	10.7	4.5	0.0
Broad Program of Studies	Number	19	24	12	5	2
	% of Jurisdiction	30.6	38.7	19.4	8.1	3.2
	% of Students	56.2	30.2	7.0	5.2	1.3
Safe and Caring Schools	Number	24	33	5	0	0
	% of Jurisdiction	38.7	53.2	8.1	0.0	0.0
	% of Students	17.4	77.9	4.7	0.0	0.0
Dropout Rate	Number	22	16	18	4	2
	% of Jurisdiction	35.5	25.8	29.0	6.5	3.2
	% of Students	26.5	44.9	21.6	5.9	1.1
High School Completion Rate (3 year)	Number	4	27	21	4	6
	% of Jurisdiction	6.5	43.5	33.9	6.5	9.7
	% of Students	1.4	54.8	39.5	1.8	2.5
Provincial Achievement Tests: Acceptable	Number	1	37	11	11	2
	% of Jurisdiction	1.6	59.7	17.7	17.7	3.2
	% of Students	1.3	73.3	16.8	7.7	1.0
Provincial Achievement Tests: Excellence	Number	8	26	19	7	2
	% of Jurisdiction	12.9	41.9	30.6	11.3	3.2
	% of Students	24.0	56.4	14.5	4.4	0.7
Diploma Examinations: Acceptable	Number	1	13	12	29	7
	% of Jurisdiction	1.6	21.0	19.4	46.8	11.3
	% of Students	0.5	11.4	8.8	56.5	22.8
Diploma Examinations: Excellence	Number	2	10	20	20	10
	% of Jurisdiction	3.2	16.1	32.3	32.3	16.1
	% of Students	0.8	37.2	41.5	15.4	5.1
Diploma Exam Participation Rate (4+ exams)	Number	3	17	18	23	1
	% of Jurisdiction	4.8	27.4	29.0	37.1	1.6
	% of Students	1.3	57.1	22.9	18.1	0.6
Rutherford Scholarship Eligibility Rate	Number					
	% of Jurisdiction	New methodology – measure not evaluated in 2010				
	% of Students					
Post-Secondary Transition Rate (6-year)	Number	10	27	15	5	4
	% of Jurisdiction	16.4	44.3	24.6	8.2	6.6
	% of Students	13.0	65.5	14.7	5.6	1.2
Work Preparation	Number	4	36	15	7	0
	% of Jurisdiction	6.5	58.1	24.2	11.3	0.0
	% of Students	1.2	65.4	26.3	7.1	0.0
Citizenship	Number	31	27	4	0	0
	% of Jurisdiction	50.0	43.5	6.5	0.0	0.0
	% of Students	47.7	48.6	3.7	0.0	0.0
Parental Involvement	Number	15	27	16	4	0
	% of Jurisdiction	24.2	43.5	25.8	6.5	0.0
	% of Students	11.4	39.3	45.3	4.0	0.0
School Improvement	Number	20	35	6	1	0
	% of Jurisdiction	32.3	56.5	9.7	1.6	0.0
	% of Students	19.5	75.0	4.8	0.7	0.0

Note: Some of the "Number" rows do not add to 62 because there was insufficient data in a few jurisdictions to evaluate the measure.

More information on the evaluation methodology is available on the ministry's Accountability Pillar website at www.education.alberta.ca/admin/funding/accountability.aspx.

The overall performance of school boards is based on the overall evaluations of each public, separate, and francophone school board on the accountability measures. It is calculated by determining the percentages of these school boards with an overall evaluation of Good or Excellent on each measure.

School board overall evaluation summaries are posted on the ministry's website at www.education.alberta.ca/apps/accountability/schoolauthorities.asp.

The accountability measures for school authorities are aligned with the ministry's goals, outcomes and performance measures as reported in this annual report. However, the school board accountability measures differ slightly in some instances from ministry measures, as indicated in the following table.

Each year surveys are administered online in each public, separate, francophone, charter and Level 2 accredited private school to all teachers and to all students in Grades 4, 7 and 10 and by mail to parents of Grades 4, 7 and 10 students. School authority results are compiled for each grade and respondent group and overall. The evaluation methodology is applied to school authority overall results for each survey measure.

The methodologies for the student achievement and direct measures, i.e., dropout rates, high school completion rates, provincial achievement tests, diploma examinations, diploma examination participation rates, Rutherford Scholarship eligibility rates and post-secondary transition rates, are described in the methodology for each of these measures earlier in this section (Endnote C) of the annual report.

Accountability Pillar Measure	Difference from Corresponding Ministry Measure
Overall Quality of Education	Data source is Accountability Pillar surveys
Broad Program of Studies	Data source is Accountability Pillar surveys
Safe and Caring Schools	Data source is Accountability Pillar surveys
Dropout Rate	No difference
High School Completion Rate	3-year rate is used as the measure instead of the 5-year rate
Provincial Achievement Tests: Acceptable Provincial Achievement Tests: Excellence	No difference
Diploma Examinations: Acceptable Diploma Examinations: Excellence	No difference
Diploma Exam Participation Rate (4+ Exams)	No difference
Rutherford Scholarship Eligibility Rate	No difference
Post-Secondary Transition Rate	No difference
Work Preparation	Data source is Accountability Pillar surveys
Citizenship	Data source is Accountability Pillar surveys
Parental Involvement	Data source is Accountability Pillar surveys
School Improvement	Data source is Accountability Pillar surveys

Ministry Revenue and Expense by Function

Overview

The Ministry of Education financial statements (pages 100-127) consolidate the operating results and financial position of the Department of Education, the Alberta School Foundation Fund and the accounts of Alberta's 76 school jurisdictions listed in Schedule 6 (pages 126-127) – 41 public school boards, 17 separate school boards, 5 francophone education regional authorities and 13 charter schools for the year ended March 31, 2010.

Beginning with the 2009-10 fiscal year, the financial statements of the school jurisdictions that were previously included on a modified equity basis are now accounted for on a line-by-line consolidated basis. Under modified equity, the net operating results of the school jurisdictions were shown as one line in the Statements of Operations. Under line-by-line consolidation, the revenues and expenses of Alberta's school jurisdictions are added to the Ministry's results. In order not to overstate revenues and expenses, transactions that occur between the Ministry and the school jurisdictions are eliminated. Therefore, Ministry funding to school jurisdictions no longer appears in the Consolidated Statements of Operations. Ministry funding categories have been replaced with the actual spending categories of school jurisdictions. To reflect this change in accounting policy, the prior year's results have been restated. Refer to Note 3 (page 108) for further information.

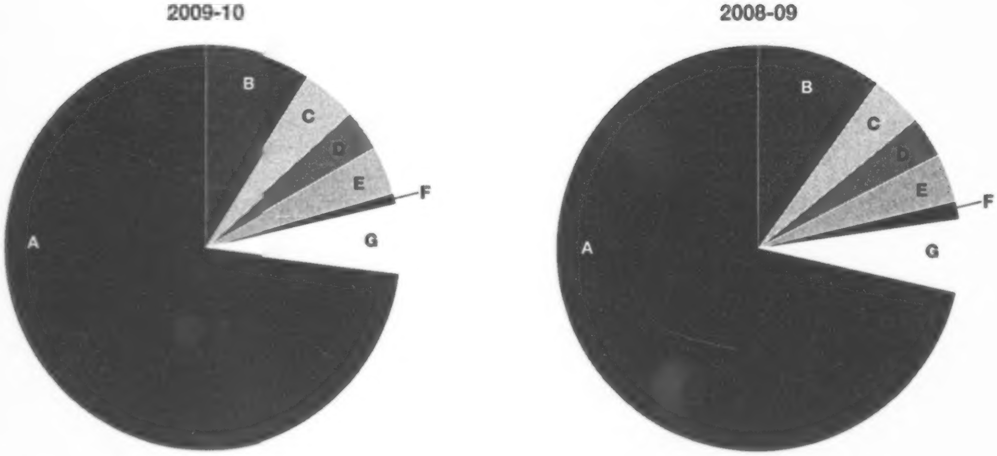
The assets (cash, school buildings, etc.) and liabilities (debentures, accounts payable, etc.) of the school jurisdictions are included in the Consolidated Statements of Financial Position (page 101). The undepreciated value of the capital assets of the school jurisdictions has increased the Ministry's net assets by $3.8 billion, as a result of the change in the accounting policy.

Consolidated Ministry Revenues

Total revenue for the consolidated Ministry of Education increased $55 million compared to 2008-09. This increase is primarily due to an increase of $74.6 million in Education property taxes as a result of rising property values, including new construction, and fewer property tax refunds. Education property taxes contributed 27.3 per cent to education system spending. There were also increases in transfers from the Government of Canada (5.6 per cent), premiums, fees and licenses (7.1 per cent) and fundraising, gifts and donations (6.9 per cent).

The increases are offset by a decline in internal Government transfers, investment income and other income. Internal Government transfers decreased by $17.4 million primarily due to a reduction in the debenture repayments made by Alberta Finance on behalf of school jurisdictions. There was a decline in investment income of $17.6 million primarily attributable to lower interest rates and a reduction in temporary investments. Additional details on Ministry revenues can be found in Schedule 1 (page 120) of the Ministry's Financial Statements.

Consolidated Revenue by Source *(in millions)*



A = Education Property Taxes($1,717)
B = Internal Government Transfers ($212)
C = Transfers from Government of Canada ($101)
D = Premiums, Fees and Licenses ($77)
E = Fundraising, Gifts and Donations ($96)
F = Investment Income ($15)
G = Other Revenue ($130)

A = Education Property Taxes ($1,642)
B = Internal Government Transfers ($230)
C = Transfers from Government of Canada ($95)
D = Premiums, Fees and Licenses ($72)
E = Fundraising, Gifts and Donations ($90)
F = Investment Income ($32)
G = Other Revenue ($132)

In order to provide comparability to the original budget estimates, revenues excluding school jurisdictions are presented below. There are no budget amounts available for the consolidated Ministry results.

Revenues Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual
Education Property Taxes	$ 1,532,000	$ 1,532,292	$ 1,466,323
Internal Government Transfers	129,100	129,100	129,100
Transfers from Government of Canada	10,325	9,103	10,401
Premiums, Fees and Licenses	2,349	3,443	3,426
Other Revenue	35,000	34,977	42,821
	$ 1,708,774	$ 1,708,915	$ 1,652,071

The Department and Alberta School Foundation Fund revenues totaled $1.7 billion, $56.8 million higher than the previous year and on target with budgeted amounts. The increase is primarily attributable to additional property tax revenue. Other revenue decreased over the prior year primarily due to a decline in sales by the Learning Resources Centre.

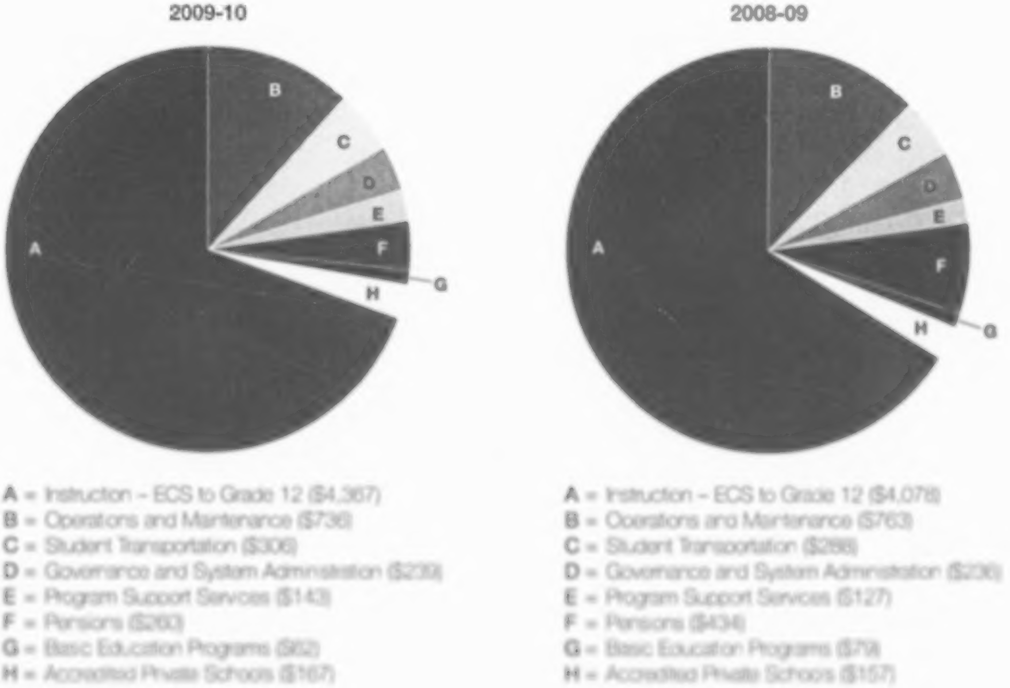
Consolidated Ministry Expenses

Total school jurisdiction and Ministry spending on operations (excluding adjustments for the unfunded pension liabilities) increased $314 million or 5.3 per cent. Instruction-ECS to Grade 12, which includes teacher salaries and benefits, services and supplies, increased 7.1 per cent over 2008-09, student transportation increased 6.4 per cent and governance and system administration increased 1.6 per cent. Operations and maintenance (including Infrastructure Maintenance and Renewal (IMR)) showed a decline of 3.5 per cent primarily due to a change in the timing of payments made to school boards for the IMR grant. As a result, boards received 45 per cent in September, 45 per cent prior to April 30th and the remaining 10 per cent upon submission of final costs.

Pension expense declined $174 million due to a decrease of $193.5 million in the provision for the teachers' pension plan unfunded liability. The significantly larger adjustment made last year was attributable to the downturn in the economy, which showed signs of recovery in the current fiscal year. This decrease was partially offset by an increase in contributions to the teachers' pension plan.

Basic Education decreased $16.7 million primarily due to a decrease in costs of the Learning Resources Centre, and a reduction related to Curriculum Development and Distributed Learning Strategies.

Consolidated Expense by Program *(in millions)*



A = Instruction – ECS to Grade 12 ($4,367)
B = Operations and Maintenance ($736)
C = Student Transportation ($306)
D = Governance and System Administration ($239)
E = Program Support Services ($143)
F = Pensions ($260)
G = Basic Education Programs ($62)
H = Accredited Private Schools ($167)

A = Instruction – ECS to Grade 12 ($4,078)
B = Operations and Maintenance ($763)
C = Student Transportation ($288)
D = Governance and System Administration ($236)
E = Program Support Services ($127)
F = Pensions ($434)
G = Basic Education Programs ($79)
H = Accredited Private Schools ($157)

In order to provide comparability to the original budget estimates, expenses excluding school jurisdictions are presented below. There are no budget amounts available for the consolidated Ministry results.

Expenses by Function Excluding School Jurisdictions

Year ended March 31
(in thousands)

	2010		2009
	Budget	Actual	Actual
Operating Support for Public and Separate Schools	$ 5,049,437	$ 5,034,164	$ 4,855,960
Basic Education Programs	95,645	94,501	115,320
Accredited Private Schools	167,559	166,797	156,937
School Facilities and Alternative Procurement	759,986	728,257	680,569
Ministry Support Services	26,181	25,358	28,442
Program Delivery Support Services	59,392	60,953	59,045
Interest on Advances from General Revenues	2,325	750	4,170
	$ 6,160,525	$ 6,110,780	$ 5,900,443

Overall Department and Alberta School Foundation Fund expenses (excluding the provision for the teacher's pension liability – see Note 11 on page 144 for details) were lower than budgeted by $49.7 million primarily due to a reduction in specific operating grants that were updated to reflect current conditions and changes in work in progress on school facilities capital, with the majority in the Alberta Schools Alternative Procurement schools.

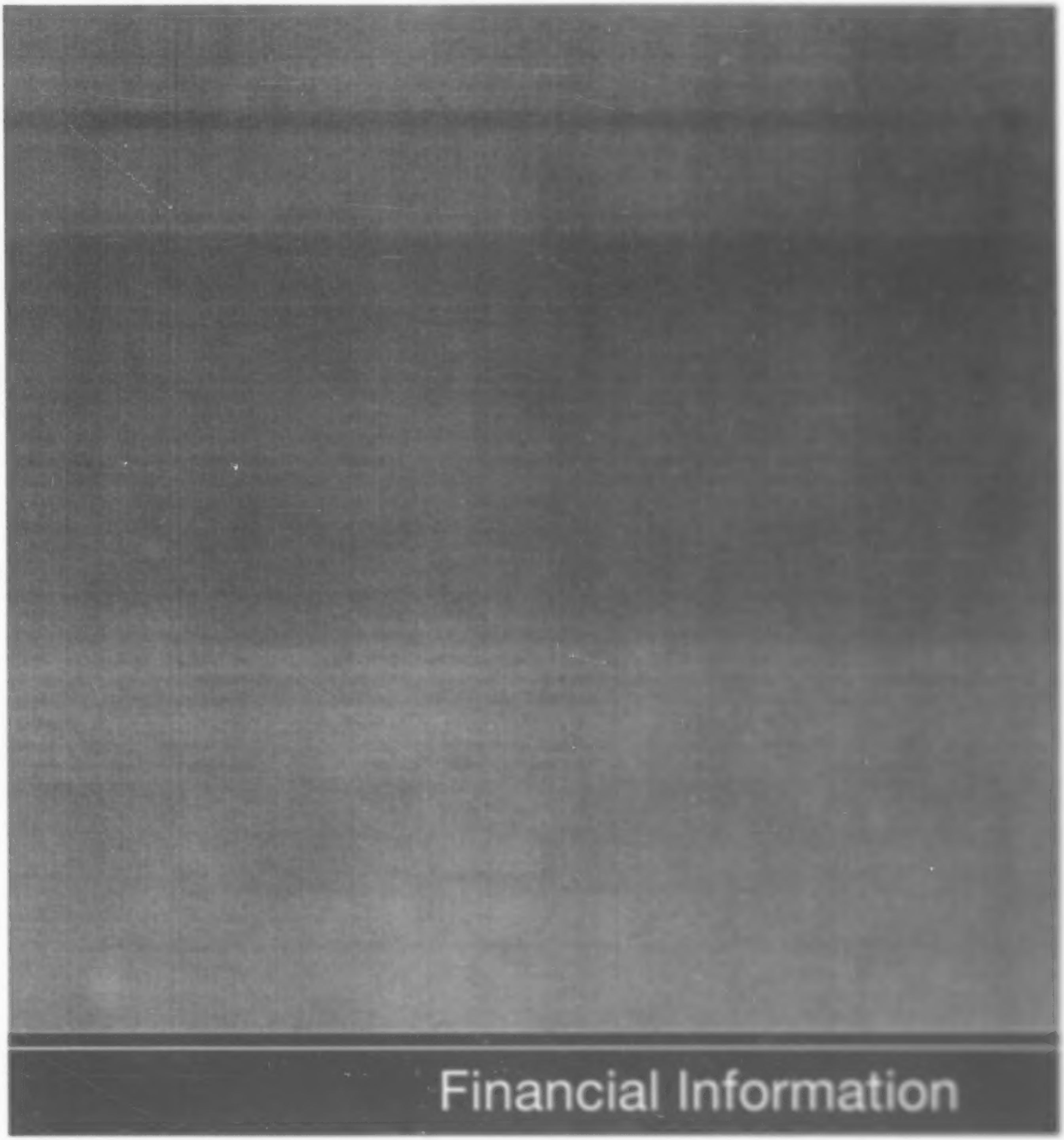
Operating Support was $178.2 million higher than 2008-09. This increase is primarily attributable to the grant rate increase of 5.99 per cent.

Basic Education declined $20.8 million over the previous year due to a reduction in costs of the Learning Resources Centre, a decrease in curriculum development, a reduction in the Technology in the Classroom and Distributed Learning Strategies programs and a decrease in Federal French language payments.

Accredited Private School funding increased $9.9 million over 2008-09 due to the grant rate increase of 5.99 per cent. In addition, midway through 2008-09, funding for most accredited private schools increased from 60 per cent to 70 per cent of public system rates upon their agreement to increased accountability for results.

School Facilities and Alternative Procurement increased by $47.7 million over 2008-09 primarily due to further construction of the Public-Private Partnership (P3) schools. This increase is offset by a decline in traditional construction.

All expenses noted above are in support of the Government of Alberta's Education function, except for Interest on Advances from General Revenues, which falls under the Debt Servicing function.



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Schedule 4 Consolidated Related Party Transactions

Schedule 5 Consolidated Allocated Costs

Schedule 6 Entities Included in Consolidated Financial Statements of the Ministry of Education

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Members of the Legislative Assembly

I have audited the consolidated statements of financial position of the Ministry of Education as at March 31, 2010 and 2009 and the consolidated statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Merwan N. Saher]
CA
Auditor General

Edmonton, Alberta
June 7, 2010

Consolidated Statements of Operations

Year ended March 31

	(in thousands)	
	2010	2009
	Actual	Actual (Restated see Note 3)
Revenues (Schedule 1)		
Education Property Taxes	$ 1,716,771	$ 1,642,141
Internal Government Transfers	212,131	229,546
Transfers from Government of Canada	100,853	95,493
Premiums, Fees and Licenses	77,443	72,279
Fundraising, Gifts and Donations	96,281	90,084
Investment Income	14,641	32,193
Sale of Learning Resources	5,555	6,567
Other Revenue	124,772	125,189
Total Revenues	2,348,447	2,293,492
Expenses - Directly Incurred (Schedule 2)		
Instruction - ECS to Grade 12	4,366,889	4,077,607
Operations and Maintenance	736,352	762,891
Student Transportation	306,150	287,741
Governance and System Administration	239,333	235,638
Program Support Services	142,764	126,523
Pensions	259,775	433,852
Basic Education Programs	62,365	79,113
Accredited Private Schools	166,797	156,937
Total Expenses	6,280,425	6,160,302
Gain on Disposal of Tangible Capital Assets	9,272	15,663
Net Operating Results	$ (3,922,706)	$ (3,851,147)

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statements of Financial Position

As at March 31

	(in thousands) 2010	(in thousands) 2009 (Restated see Note 3)
Assets		
Cash and Temporary Investments (Note 4)	$ 1,102,337	$ 1,267,217
Accounts Receivable (Note 5)	141,646	169,836
Portfolio Investments (Note 6)	71,865	67,491
Tangible Capital Assets (Note 7)	4,573,636	3,853,249
Inventory	7,283	6,668
Prepaid Expenses	29,641	31,858
Trust and School Generated Assets (Note 8)	93,790	87,448
Other Assets	16,322	17,876
	$ 6,036,520	$ 5,501,643
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	$ 954,657	$ 765,763
Capital Leases and Alberta Schools Alternative Procurement (Note 10)	442,294	167,794
Unearned Revenue (Note 11)	108,564	105,303
Debentures and Loans (Note 12)	176,722	218,849
Pension Obligation (Note 17)	328,091	301,176
	2,010,328	1,558,885
Net Assets		
Net Assets at Beginning of Year	3,942,758	3,628,533
Net Operating Results	(3,922,706)	(3,851,147)
Net Financing Provided from General Revenues	4,006,140	4,165,372
Net Assets at End of Year	4,026,192	3,942,758
	$ 6,036,520	$ 5,501,643

The accompanying notes and schedules are part of these consolidated financial statements.

Consolidated Statements of Cash Flows

Year ended March 31

	(in thousands) 2010	2009 (Restated see Note 3)
Operating Transactions		
Net Operating Results	$ (3,922,706)	$ (3,851,147)
Non-Cash Items Included in Net Operating Results		
Amortization	226,153	210,993
Gain on Disposal of Tangible Capital Assets	(9,272)	(15,663)
Valuation Adjustments	30,490	224,253
	(3,675,335)	(3,431,564)
Decrease in Accounts Receivable	28,147	2,986
(Increase) Decrease in Inventory	(615)	355
Decrease (Increase) in Prepaid Expenses	2,217	(4,309)
(Increase) Decrease in Trust and School Generated Assets	(6,342)	5,691
Decrease in Other Assets	1,554	564
Increase (Decrease) in Accounts Payable and Accrued Liabilities	185,362	(66,010)
Increase in Unearned Revenue	3,261	12,811
Cash Applied to Operating Transactions	(3,461,751)	(3,479,476)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 7)	(702,364)	(610,408)
Proceeds on Disposal of Capital Assets	37,921	24,114
Cash Applied to Capital Transactions	(664,443)	(586,294)
Investing Transactions		
Increase in Portfolio Investments	(4,374)	(11,973)
Cash Applied to Investing Transactions	(4,374)	(11,973)
Financing Transactions		
Net Financing Provided from General Revenues	4,006,140	4,165,372
Increase in Capital Leases and Alberta Schools Alternative Procurement	1,675	832
Decrease in Debentures and Loans	(42,127)	(55,395)
Cash Provided by Financing Transactions	3,965,688	4,110,809
(Decrease) Increase in Cash and Temporary Investments	(164,880)	33,066
Cash and Temporary Investments at Beginning of Year	1,267,217	1,234,151
Cash and Temporary Investments at End of Year	$ 1,102,337	$ 1,267,217

Notes to the Consolidated Financial Statements

Year ended March 31

Note 1 Authority and Purpose

The Ministry of Education operates under the authority of the *Government Organization Act* and its regulations and has been designated responsibilities for various Acts.

The Ministry of Education's fundamental purpose is to enable every student to reach full potential as a lifelong learner and citizen. The Ministry partners with students, parents, educators and communities to provide opportunities for Alberta children and youth to develop the knowledge, skills and attributes they need to become capable, contributing members of society.

The Ministry of Education guides the creation of learning environments that address the diverse needs of learners and supports student achievement so that students can embrace their passions and interests and have opportunities to achieve their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation for government summary financial statements has been modified to more appropriately reflect the nature of the Ministry, which includes the Financial Statements of the Department and its controlled entities on a line-by-line consolidation basis.

(a) Reporting Entity and Method of Consolidation

The reporting entity is the Ministry of Education, for which the Minister of Education is accountable. The accounts of the Department of Education are fully consolidated with the Alberta School Foundation Fund, public, separate and francophone school jurisdictions and charter schools (see Schedule 6) on a line-by-line basis. Revenue and expense, capital, investing and financing transactions and related asset and liability accounts between the consolidated entities have been eliminated. The threshold for recognizing inter-entity transactions among Schools, Universities, Colleges and Hospitals (SUCH) sector entities and other government controlled entities is $1,000,000 for particular transaction types and balances. Transactions between school jurisdictions and charter schools with the SUCH sector entities are subject to a $100,000 threshold for particular transaction types and balances.

The year end of the school jurisdictions is August 31. Transactions of these entities that occurred during the period September 1, 2009 to March 31, 2010 that significantly affect the consolidated accounts have been recorded. The accounts of the school jurisdictions have been adjusted to conform with the accounting policies of the Ministry.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(a) Reporting Entity and Method of Consolidation (continued)

The Ministry's Annual Report for the year ended March 31, 2010 includes summary financial information compiled from the school jurisdictions' audited financial statements for the year ended August 31, 2009.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from the Government of Canada are recognized as revenues when authorized by federal legislations or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to transfers received before revenue recognition criteria have been met are included in unearned revenue.

Expenses

Directly Incurred

Directly incurred expenses are those costs for which the Ministry has primary responsibility and accountability.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Expenses (Continued)

Directly Incurred (Continued)

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- inventory consumed;
- pension costs which comprise the cost of Ministry contributions for teachers of public and separate school jurisdictions and employer contributions during the year;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pensions.

Grants are recognized as expenses when authorized and eligibility criteria, if any are met, and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities.*

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are not recognized and are disclosed in Schedule 4 and allocated to programs to show full cost of services in Schedule 5.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Ministry include financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as bank balances, investments and inventories held for resale. Inventory is valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Notes to the Consolidated Financial Statements

Year ended March 31

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Assets (continued)

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization starts when the application is completed and ready for its intended use.

Amortization is only charged if the asset is in use.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind. Unrealized gains and losses on transfers to controlled entities are eliminated on consolidation.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in the sacrifice of economic benefits in the future.

Public Private Partnership

A public private partnership (P3) is a cooperative venture based on contractual obligations between one or more public/private/not for profit partners that meet clearly defined public needs for the provision of goods or services. The Ministry accounts for its P3 projects in accordance with the substance of the underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Ministry or its funded entities are accounted for as follows:

- the capital asset and the corresponding liability are recorded at the net present value of the capital payments discounted using the Province's borrowing rate for long term debt at the time of signing the P3 agreement,
- during construction, the capital asset (recorded as construction in progress in the current year) and the corresponding liability are recorded based on the estimated percentage of completion, and
- amortization is accounted for on a straight-line basis over the estimated useful life of the buildings and commences when the asset is in service.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

The net assets of the Alberta School Foundation Fund are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Foundations

Foundations have been established under various Acts and some are licensed as charitable organizations for the purpose of raising funds for the benefit of specific school jurisdictions or educational programs. These foundations are separate entities and are not consolidated in the accounts of the Ministry or the school jurisdictions.

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded in the records of the service providers and are not included in these consolidated financial statements. Amounts paid and recovered under these agreements are disclosed in Note 16.

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is significant variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension provision recorded as $27,000 and the teachers' pension obligation of $327,000 recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 17 discloses further information on the Teachers' Pension Plan.

Notes to the Consolidated Financial Statements

Year ended March 31

Note 3 Changes in Accounting Policy

(in thousands)

Reporting Changes

The financial statements of the school jurisdictions that were previously included on a modified equity basis are currently accounted for on a consolidated basis. This accounting policy change has been implemented retroactively with the restatement of prior years.

Net Assets at the beginning of the year have been restated resulting from accounting policy changes from a modified equity basis to line-by-line consolidation. The results of the restatements are described in the following table:

	March 31, 2009		
	As Previously Reported	Increase/ (Decrease)	As Restated
Revenues	$ 1,769,218	$ 539,937	$ 2,309,155
Expenses	6,121,390	38,912	6,160,302
Net Operating Results	(4,352,172)	501,025	(3,851,147)
Net Financing Provided from General Revenues	4,165,372	-	4,165,372
Net Assets at March 31, 2008	421,245	3,207,288	3,628,533
Beginning Net Assets at March 31, 2009 (Restated)	$ 234,445	$3,708,313	$ 3,942,758

Note 4 Cash and Temporary Investments

(in thousands)

Cash and Temporary Investments include fixed income securities, cash and cash equivalents. Cash and cash equivalents is comprised of Canadian Dollar operating accounts, term deposits, money market funds and deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta.

The CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2010, $32,788 (2009 – $31,572) is invested in the fund. Securities held by the Fund have a time weighted return of 0.93 per cent per annum (2009 – 3 per cent). Due to the short-term nature of CCITF investments, the carrying value approximates fair value.

Notes to the Consolidated Financial Statements

Year ended March 31

Note 4 Cash and Temporary Investments (continued)

(in thousands)

	2010		2009	
	Book Value	Fair Value	Book Value (Restated see Note 3)	Fair Value
Fixed Income Securities[a]				
Government of Canada, direct and guaranteed	$ 6,977	$ 7,193	$ 17,501	$ 17,533
Provincial, direct and guaranteed	4,906	5,246	4,736	4,979
Corporate	84,753	84,753	56,393	56,393
Pooled Investment funds	15,945	15,768	5,183	5,408
	112,581	112,960	83,813	84,313
Cash and Cash Equivalents	989,756	989,756	1,183,404	1,183,404
	$1,102,337	$1,102,716	$1,267,217	$1,267,717

(a) Fixed-income securities for crown controlled SUCH sector organizations have an average effective market yield of 3.0 per cent per annum (2009 - 3.5 per cent). All 2009 securities had terms to maturity of less than one year.

Note 5 Accounts Receivable

(in thousands)

	2010			2009
	Gross Amount	Allowance For Doubtful Accounts	Net Realizable Value	Net Realizable Value (Restated see Note 3)
Accounts Receivable				
Government of Canada	$ 14,226	$ -	$ 14,226	$ 19,161
Requisitions from Municipalities	3,947	-	3,947	17,345
Accounts of School Jurisdictions	123,602	3,269	120,333	128,029
Other	1,151	89	1,062	1,407
Long Term Receivable				
Accounts of School Jurisdictions	2,078	-	2,078	3,894
	$ 145,004	$ 3,358	$141,646	$ 169,836

Accounts Receivable are unsecured and non-interest bearing.

Notes to the Consolidated Financial Statements

Year ended March 31

Note 6 Portfolio Investments

(in thousands)

	2010		2009	
	Book Value	Fair Value	Book Value (Restated see Note 3)	Fair Value
Fixed Income Securities[a]				
Government of Canada, direct and guaranteed	$ 28,915	$ 29,090	$ 26,690	$ 25,907
Provincial, direct and guaranteed [b]	8,873	9,119	9,043	9,242
Municipal	626	631	201	201
Corporate	12,556	12,800	7,916	8,179
Pooled Investment funds	1,086	1,233	2,651	2,764
	52,056	52,873	46,501	46,293
Equities				
Canadian	7,387	7,335	9,202	7,202
Foreign	12,422	12,436	11,788	12,315
	19,809	19,771	20,990	19,517
	$ 71,865	$ 72,644	$ 67,491	$ 65,810

(a) The amount held as portfolio investments by crown controlled SUCH sector organizations are consolidated line-by-line. Fixed income securities reported by school jurisdictions have an approximate effective market yield of 2.77 per cent per annum.

(b) Three school jurisdictions have invested in the Southern Alberta Wind Farm project for a total project cost of $6,400. The provincial government has contributed $3,200 towards the project. This investment will be repaid over 20 years including interest at 5%.

The following is the maturity structure based on principal amount:

	2010	2009
Under 1 Year	17%	19%
1 to 5 Years	28%	22%
6 to 10 Years	19%	20%
11 to 20 Years	20%	20%
Over 20 Years	16%	19%
	100%	100%

Notes to the Consolidated Financial Statements

Year ended March 31

Note 7 Tangible Capital Assets
(in thousands)

	2010					2009
	Land	Buildings and Construction in Progress[a]	Equipment and Vehicles[b]	Computer Hardware and Software	Total	Total (Restated see Note 3)
Estimated Useful Life		10-40 years	3-10 years	4-5 years		
Historical Cost						
Beginning of year	$ 91,589	$ 6,178,961	$ 670,285	$ 239,033	$ 7,179,868	$ 6,439,922
Additions	1,704	873,170	49,424	50,892	975,189	771,778
Disposals, including write-downs	(2,627)	(37,767)	(25,469)	(8,475)	(74,338)	(31,832)
	90,666	7,014,364	694,239	281,450	8,080,719	7,179,868
Accumulated Amortization						
Beginning of year		$ 2,671,202	$ 487,911	$ 167,506	$ 3,326,619	$ 3,139,002
Amortization expense		157,558	42,277	26,319	226,153	210,993
Effect of Disposals		(12,360)	(25,469)	(7,860)	(45,689)	(23,376)
		2,816,400	504,718	185,965	3,507,083	3,326,619
Net Book Value at March 31, 2010	$ 90,666	$ 4,197,964	$ 189,521	$ 95,485	$ 4,573,638	
Net Book Value at March 31, 2009	$ 91,589	$ 3,508,276	$ 182,713	$ 70,671		$ 3,853,249

(a) Includes $383,525 of additions to Construction in Progress related to the new school construction under the Public Private Partnership (P3) Alberta School Alternative Procurement. Construction in Progress is not amortized until the building is completed and in use. Also includes land/site improvements of a Net Book Value of $952.

(b) Includes $107,767 in Net Book Value of Equipment and $81,754 in Net Book Value of Vehicles.

Note 8 Trust and School Generated Assets
(in thousands)

Trust assets represent cash that is held in trust by school jurisdictions for deferred salary leave, scholarships, distribution of funds to other boards and foundations. School generated assets arise from certain school and student activities that are controlled and locally administered by individual schools, for which the jurisdictions are accountable.

	2010	2009 (Restated see Note 3)
Trust Assets	$ 25,286	$ 18,778
School Generated Assets	68,504	68,670
	$ 93,790	$ 87,448

Notes to the Consolidated Financial Statements

Year ended March 31

Note 9 Accounts Payable and Accrued Liabilities

(in thousands)

	2010	2009 (Restated see Note 3)
Bank Indebtedness	$ 2,058	$ 3,771
Accounts Payable and Accrued Liabilities	424,409	281,293
Trust Liabilities	25,286	18,778
Manpower Accruals(a)	470,836	418,933
Employee Future Benefits (b)	27,811	27,199
Asset Retirement Obligations	3,050	4,630
Other Liabilities	1,207	11,159
	$ 954,657	$ 765,763

(a) Includes $461,867 (2009 - $410,031) in accrued payroll and vacation pay for school jurisdiction certificated and noncertificated staff and $8,969 (2009 - $8,902) in accrued payroll and vacation pay for Department of Education staff.

(b) School jurisdiction employee future benefits plans consist of defined benefit and contribution plans for post-employment and post-retirement benefits, including: health benefits, dental coverage, life insurance and retiring allowances. Obligations are accrued and related costs expensed in accordance with the terms of various contracts of employment and collective agreements. The cost of employee future benefits is actuarially determined using the projected benefit method prorated on service and managements' best estimate of salary escalation, retirement ages of employees, and expected health and dental care costs. The obligation is amortized over the average remaining service life of employees.

Note 10 Capital Leases and Alberta Schools Alternative Procurement

(in thousands)

Public Private Partnerships (P3)

The Ministry has entered into contracts for the design, finance, build and maintenance of 18 new schools. The details of the 30 year contract are as follows:

Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin(a)
BBPP Alberta Schools Ltd.	September 10, 2008	June 30, 2010	July 10, 2010

(a) Capital payments begin on the date specified or upon completion of the project, whichever is later. The first payment is due ten days following the month of "total availability".

The calculation of the total liabilities under capital leases and Alberta Schools Alternative Procurement are as follows:

	2010	2009 (Restated see Note 3)
Liabilities, beginning of year	$167,794	$ 5,592
Additions to liabilities during the year	275,805	163,459
Principal payments	(1,305)	(1,257)
Liabilities, end of year	$442,294	$167,794

Note 11 Unearned Revenue

(in thousands)

	2010	2009 (Restated see Note 3)
School Generated Funds	$ 68,504	$ 68,670
Other Unearned Revenue	40,060	36,633
	$ 108,564	$ 105,303

Unearned revenue is comprised of externally restricted contributions that are deferred and recognized as revenue in the period in which the restriction is complied with.

Note 12 Debentures and Loans

(in thousands)

	Maturity	Interest rate	2010 Carrying Value[(a)]	2009 Carrying Value (Restated see Note 3)
Debentures[(b)]	Various	Various	$ 160,066	$ 203,685
Loans	Various	Various	16,656	15,017
Mortgages	Various	Various	-	147
			$ 176,722	$ 218,849

(a) Fair values of debentures and loans are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

(b) Debentures are payable to the Alberta Capital Finance Authority.

Principal payments in each of the next five years and thereafter are as follows:

2011	$ 38,656
2012	33,500
2013	27,369
2014	21,707
2015	16,330
Thereafter	39,160
	$176,722

Notes to the Consolidated Financial Statements

Year ended March 31

Note 13 Contractual Obligations

(in thousands)

Contractual obligations are obligations of the Ministry to others that will be paid when the terms of those contracts or agreements are met.

	2010	2009 (Restated see Note 3)
Obligations under operating leases, contracts, and programs	$ 1,256,031	$ 1,170,768
Obligations under capital leases and Public Private Partnerships		
Operations and maintenance payments	161,459	161,459
Capital payments	464,353	462,678
	$ 1,881,843	$ 1,794,905

Estimated payment requirements for each of the next five years and thereafter are as follows:

		Obligations Under Capital Leases and Public Private Partnerships		
	Obligations under operating leases, contracts, and programs[a]	Operations and maintenance payments	Capital Payments[b]	Total
2011	$ 509,631	$ 3,012	$ 23,568	$ 536,211
2012	171,588	4,016	30,497	206,101
2013	112,227	4,016	30,426	146,669
2014	81,193	4,016	30,181	115,390
2015	65,168	4,016	30,059	99,243
Thereafter	316,224	142,383	735,334	1,193,941
	1,256,031	161,459	880,065	2,297,555
Less: Amounts representing interest	-	-	(415,712)	(415,712)
	$ 1,256,031	$ 161,459	$ 464,353	$ 1,881,843

(a) Includes a reallocation of $125,000 in progress payments previously disclosed as Capital Payments for Public Private Partnerships.

(b) Includes $9,013 in capital payments primarily for equipment purchases of school jurisdictions. The operations and maintenance portions of these agreements are not separately reported as it is not practicable within constraints of timeliness or cost to estimate them with sufficient reliability.

Environmental Liability

The Ministry provides funding for the removal of hazardous materials from school buildings as required by environmental legislation when schools are renovated, upgraded, modernized or demolished (when the site will be re-used for a school building). The amount of the environmental liability cannot be estimated because schools containing hazardous materials have not been identified, and the dates that the hazardous materials would be removed are unknown.

Note 13 Contractual Obligations (continued)

(in thousands)

Asset Retirement Obligations (AROs) of School Jurisdictions

There were no significant asset retirement obligations outstanding. A total of 16 school jurisdictions reported ARO's; two AROs totaling $3,053 (2009 - $4,630) were recorded as liabilities by school jurisdictions. The liability, in most cases, cannot be reasonably estimated.

Note 14 Contingent Liabilities

(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Ministry has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

At March 31, 2010 the Ministry is a defendant in six legal claims (2009 – five legal claims). Two of these claims have specified amounts totaling $94,700 and the remaining four have no specified amount (2009 – two claims with specified amounts totaling $94,700 and three with no specified amount). One claim amounting to $94,350 (2009 – $94,350) is partly covered by the Alberta Risk Management Fund. It is not fully covered because it relates to historical claims with alleged losses dating before establishment of the Fund.

A total of 45 (2009 – 44) legal claims were reported by the school jurisdictions, 34 (2009 – 32) with no specified amount and 10 (2009 – 12) with claims totaling $6,085 (2009 - $3,200). Of the 45 claims, the outcome of 33 (2009 – 29) claims is not determinable.

The probable total loss from these claims cannot be estimated.

The Ministry is also involved in a case being heard by the Copyright Board of Canada. The potential loss, if any, is undeterminable at this time.

At March 31, 2010 a potential loss to the Ministry of approximately $894 (2009 - $8,644) exists as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined.

Note 15 Trust Funds Under Administration

(in thousands)

The Ministry administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers or oversees them for the purpose of the trusts, they are not included in the Ministry's financial statements.

Note 15 Trust Funds Under Administration (continued)

(in thousands)

	2010 Total Equity	2009 Total Equity
Education Gifts and Bequests Fund	$ 204	$ 221
Alberta Teachers' Retirement Fund (ATRF)	(1,463,000)	(1,968,000)
	$ (1,462,796)	$ (1,967,779)

The ATRF assets and liabilities are based on an actuarial extrapolation as of March 31, 2010. The extrapolation resulted in assets of $5,430,000 (2009 - $4,513,000) and liabilities of $6,893,000 (2009 - $6,481,000) resulting in unfunded liabilities of $1,463,000 (2009 - $1,968,000).

Assets held in trust by school jurisdictions are included in the Statements of Financial Position under Trust and School Generated Assets and Unearned Revenue (Notes 8 and 11).

Note 16 Payments Under Agreement

(in thousands)

The Ministry has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Ministry under authority in Section 25 of the *Financial Administration Act.* Accrued liabilities include $1,143 (2009 - $452) relating to these payments under agreement.

Amounts paid or payable under agreements with program sponsors are as follows:

	2010	2009
Western and Northern Canadian Protocol[a]		
French and English Math Resources	$ 1,154	$ 448
Heritage Canada		
Community Centres[b]	586	-
	$ 1,740	$ 448

(a) Includes the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories, and Yukon.
(b) Includes the centres built in Canmore and Lethbridge.

Note 17 Benefit Plans

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act.* The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

Note 17 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The Ministry is responsible for a portion of the unfunded liability and current costs for service after 1992. Under the *Teachers' Pension Plans Act,* for service after August 1992, the Province is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance and Enterprise assumed the responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September, 1992.

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed on August 31, 2009. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2010.

	(in millions)			
	Post-1992 Plan Total	Teachers' Portion	2010	2009
Actuarial Asset Value	$ 5,430	$ 2,715	$ 2,715	$ 2,257
Actuarial Liabilities	(6,893)	(3,469)	(3,424)	(3,210)
Unamortized Deferred (Gain) Loss	382	-	382	653
Teachers' Pension Obligation	$ (1,081)	$ (754)	$ (327)	$ (300)

The August 31, 2009 valuation and March 31, 2010 extrapolation were based on economic assumptions, including a 7 per cent per annum long-term rate of return on fund assets consisting of a 4.75 per cent real rate of return and price inflation of 2.25 per cent. The discount rate used for liabilities was 7 per cent.

The actual return on plan assets was -8.5 per cent for the year ending August 31, 2009 (2008 - -2.8 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on the Ministry management's best estimates of future events. The plan's future experience will vary from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statements of Operations, contributions by the Ministry towards current service in the Alberta Teachers' Pension Plan and the increase in the Province's share of the unfunded liability is included in Pensions Expense.

	(in thousands)	
	2010	2009
Current Service Contribution	$232,094	$212,732
Pension Valuation Adjustment	27,000	220,497
Total Teachers' Pension Expense	$259,094	$433,229

Note 17 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The valuation adjustment recognizes the estimated impact on the unfunded obligation of the changes in the value of the plan's assets and amortization of experience gains and losses.

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Ministry's Annual Report for the year ended March 31, 2010 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2009.

(b) Other Pension Plans

(in thousands)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $7,221 for the year ended March 31, 2010 (2009 - $6,512 restated).

At December 31, 2009, the Management Employees Pension Plan reported a deficiency of $483,199 (2008 - $568,574) and the Public Service Pension Plan reported a deficiency of $1,729,196 (2008 - $1,187,538). At December 31, 2009, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,516 (2008 - $7,111).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2010, the Bargaining Unit Plan reported an actuarial deficiency of $8,335 (2009 - $33,540) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,431 (2009 - actuarial deficiency $1,051). The expense for these two plans is limited to the employer's annual contributions for the year.

The school jurisdictions participate in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP). The expense recorded in these financial statements is equivalent to the annual contributions of $57,137 (2009 - $47,321). At December 31, 2009, the Local Authorities Pension Plan reported a deficiency of $3,998,614 (2008 - $4,413,971). In 2010, the Province recorded a liability of $314,000 (2009 - $186,000) for its portion of the unfunded pension obligation related to organizations controlled by the Province.

Nearly a quarter of school jurisdictions participate in a supplemental pension plan for their senior administration. The registered portion of the plan (Supplemental Integrated Pension Plan - SIPP) is sponsored by the Alberta School Boards Association (ASBA). The non-registered Supplemental Executive Retirement Pension (SERP) is sponsored by the individual school boards. The cost is actuarially determined using the projected benefit method prorated on service and managements' estimates of expected salary and benefit escalation, retirement ages of employees and investment performance of the plan. The total expense for these supplemental pension plans is equal to the annual contributions of $765 (2009 - $623). The obligation recorded in these financial statements is $1,267 (2009 - $1,351).

Notes to the Consolidated Financial Statements

Year ended March 31

Note 18 Subsequent Events

The Alberta Government announced on April 22, 2010 that an agreement had been signed for the low bid of $253 million to build ten elementary-junior and middle schools in the Edmonton Capital and Calgary regions to be constructed through a public-private partnership (P3). The P3 selection process is based on the net present value (NPV) of the project, or the total value of all aspects of the project over the life of the agreement (30 years), expressed in today's dollars. The schools are scheduled to open September, 2012, and will complete the Alberta Schools Alternative Procurement – Phase II project (ASAP II).

Note 19 Comparative Figures

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

Note 20 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedules to Financial Statements

Year ended March 31

Schedule 1

Consolidated Revenues

	(in thousands) 2010 Actual	2009 Actual (Restated see Note 3)
Education Property Taxes	$ 1,716,771	$ 1,642,141
Internal Government Transfers		
Lottery Fund	129,100	129,100
Alberta Finance - Debentures	61,283	74,890
Other Grants	21,748	25,556
	212,131	229,546
Transfers from Government of Canada		
French Language Program	9,103	10,401
First Nation Education	91,750	85,092
	100,853	95,493
Fundraising, Gifts and Donations		
Net School Generated Funds	82,310	78,396
Gifts and Donations	13,971	11,688
	96,281	90,084
Premiums, Fees and Licences		
Instruction Resource Fees	47,445	44,956
Transportation Fees	26,582	23,897
Other Fees	3,416	3,426
	77,443	72,279
Investment Income	14,641	32,193
Sale of Learning Resources	5,555	6,567
Other Revenue		
Other Authorities	3,002	2,616
Rental of Facilities	22,477	21,396
Refunds of Expenditure	668	2,407
Other Sales and Services	98,625	98,770
	124,772	125,189
Total Revenues	$ 2,348,447	$ 2,293,492

Schedules to Financial Statements

Year ended March 31

Schedule 2

Consolidated Expenses – Directly Incurred Detailed by Object

	(in thousands) 2010 Actual	2009 Actual (Restated see Note 3)
Salaries, Wages and Employee Benefits	$ 4,338,866	$ 4,079,719
Supplies and Services	1,141,462	1,131,365
Grants	439,742	405,748
Financial Transactions and Other	21,405	29,828
Net School Generated Funds	82,307	78,396
Amortization of Tangible Capital Assets (Note 7)	226,153	210,993
	6,249,935	5,936,049
Valuation Adjustments		
Provision for Pensions and Employee Future Benefits	27,387	219,221
Provision for Doubtful Accounts	43	110
Provision for Vacation Pay	3,060	4,922
	$ 6,280,425	$ 6,160,302

Schedules to Financial Statements

Year ended March 31

Schedule 3

Reconciliation of Budget with Actuals

(in thousands)

	2009-2010 Authorized Budget	Actuals without School Jurisdictions	Actuals School Jurisdictions	Adjustments (a)	Actuals with School Jurisdictions
Revenues					
Education Property Taxes	$ 1,532,000	$ 1,532,292	$ 184,479	$ -	$ 1,716,771
Internal Government Transfers					
Alberta Education - Grants	-	-	5,509,897	(5,509,897)	-
Lottery Fund	129,100	129,100	-	-	129,100
Alberta Finance - Debentures	-	-	61,283	-	61,283
Other Grants	-	-	21,748	-	21,748
	129,100	129,100	5,592,928	(5,509,897)	212,131
Transfers from Government of Canada					
French Language Program	10,325	9,103	-	-	9,103
First Nation Education	-		91,750	-	91,750
	10,325	9,103	91,750	-	100,853
Fundraising, Gifts and Donations					
Net School Generated Funds	-	-	82,310	-	82,310
Gifts and Donations	-	-	13,971	-	13,971
	-	-	96,281	-	96,281
Premiums, Fees and Licences					
Instruction Resource Fees	-	27	47,418	-	47,445
Transportation Fees	-	-	26,582	-	26,582
Other Fees	2,349	3,416	-	-	3,416
	2,349	3,443	74,000	-	77,443
Other Revenue					
Investment Income	300	65	14,576	-	14,641
Sale of Learning Resources	33,200	31,486	-	(25,931)	5,555
Other Authorities	-	-	12,164	(9,162)	3,002
Rental of Facilities	-	-	22,477	-	22,477
Refunds of Expenditure	1,500	3,305	-	(2,637)	668
Other Sales and Services	-	121	98,504	-	98,625
	35,000	34,977	147,721	(37,730)	144,968
Total Revenues	$ 1,708,774	$ 1,708,915	$ 6,187,159	$ (5,547,627)	$ 2,348,447
Expenses					
Salaries, Wages and Employee Benefits	$ 65,977	$ 69,591	$ 4,278,484	$ (9,209)	$ 4,338,866
Supplies and Services	87,482	98,573	1,082,572	(39,683)	1,141,462
Grants	6,003,428	5,938,465	-	(5,498,723)	439,742
Financial Transactions and Other	120	1,001	20,416	(12)	21,405
Net School Generated Funds	-	-	82,307	-	82,307
Amortization of Tangible Capital Assets	1,193	2,027	224,126	-	226,153
	6,158,200	6,109,657	5,687,905	(5,547,627)	6,249,935
Valuation Adjustments					
Provision for Pensions and Employee Future Benefits	24,000	27,000	387	-	27,387
Provision for Doubtful Accounts	-	464	(421)	-	43
Provision for Vacation Pay	-	660	2,400	-	3,060
Total Expenses	$ 6,182,200	$ 6,137,781	$ 5,690,271	$ (5,547,627)	$ 6,280,425

(a) Adjustments represent inter-entity elimination transactions.

Schedules to Financial Statements

Year ended March 31

Schedule 4

Consolidated Related Party Transactions

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry had the following transactions with related parties recorded in the Consolidated Statements of Operations and the Consolidated Statements of Financial Position at the amount of consideration agreed upon between the related parties.

	(in thousands) 2010	2009 (Restated see Note 3)
Revenues		
Lottery Fund	$ 129,100	$ 129,100
Debenture Repayments and Interest	61,283	74,414
Grants	12,922	20,620
Sales and Other	26,751	10,042
	$ 230,056	$ 234,176
Expenses		
Grants	$ 1,616	$ 3,331
Services, Contracts, Supplies and Other	22,377	15,395
Interest	18,885	22,869
	$ 42,878	$ 41,595
Receivable From	$ 15,753	$ 17,729
Payable to	$ 10,274	$ 11,521
Contractual Obligations	$ 4,366	$ 173
Debt to Related Parties	$ 170,962	$ 212,747

Schedules to Financial Statements

Year ended March 31

Schedule 4 (continued)

Consolidated Related Party Transactions

The Ministry receives services under contracts managed by Service Alberta. Any commitments under these contracts are reported by Service Alberta.

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements and are disclosed in Schedule 5.

	(in thousands)	
	2010	2009
Expenses - Incurred by Others		
Accommodation	$ 17,557	$ 10,662
Legal Services	563	491
Other	6,423	6,153
	$ 24,543	$ 17,306

Schedules to Financial Statements

Year ended March 31

Schedule 5

Consolidated Allocated Costs

(in thousands)

	2010								2009
		Expenses - Incurred by Others			Valuation Adjustments				
Program	Expenses (a)	Accommodation Costs (b)(d)	Legal Services (c)	Other Costs	Vacation Pay	Doubtful Accounts	Pension Provision	Total Expenses	Total Expenses (Restated see Note 3)
Instruction - ECS to Grade 12	$4,367,310	$ -	$ -	$ -	$ -	$ (421)	$ -	$4,366,889	$4,075,607
Operations and Maintenance	735,105	-	-	-	1,247	-	-	736,352	763,916
Student Transportation	305,912	-	-	-	238	-	-	306,150	287,943
Governance and System Administration	238,489	4,828	563	6,423	844	-	-	251,147	245,680
Program Support Services	141,646	10,684	-	-	654	464	-	153,448	133,300
Pensions	232,388	-	-	-	-	-	27,387	259,775	433,852
Basic Education Programs	62,288	2,045	-	-	77	-	-	64,410	80,373
Accredited Private Schools	166,797	-	-	-	-	-	-	166,797	156,937
	$6,249,935	$ 17,557	$ 563	$6,423	$3,060	$ 43	$27,387	$6,304,968	$6,177,608

a) Expenses – Directly Incurred as per Statements of Operations.
b) Costs shown for Accommodation on Schedule 4, allocated to the Ministry by square footage.
c) Legal Services Expense is allocated by the number of hours utilized by program.
d) Allocated based on number of employees supporting each program.

Schedules to Financial Statements

Schedule 6

Entities Included in Consolidated Financial Statements of the Ministry of Education

Department of Education
Alberta School Foundation Fund

Public, Separate and Francophone School Jurisdictions and Charter Schools:
- Almadina School Society
- Aspen View Regional Division No. 19
- Aurora School Ltd.
- Battle River Regional Division No. 31
- Black Gold Regional Division No. 18
- Boyle Street Education Centre
- Buffalo Trail Public Schools Regional Division No. 28
- Calgary Arts Academy Society
- Calgary Girls' School Society
- Calgary Roman Catholic Separate School District No. 1
- Calgary School District No. 19
- Calgary Science School Society
- Canadian Rockies Regional Division No. 12
- CAPE-Centre for Academic and Personal Excellence Institute
- Cardiff Roman Catholic Separate School District No. 684
- Chinook's Edge School Division No. 73
- Christ the Redeemer Catholic Separate Regional Division No. 3
- Clearview School Division No. 71
- East Central Alberta Catholic Separate Schools Regional Division No. 16
- East Central Francophone Education Region No. 3
- Edmonton Catholic Separate School District No. 7
- Edmonton School District No. 7
- Elk Island Catholic Separate Regional Division No. 41
- Elk Island Public Schools Regional Division No. 14
- Evergreen Catholic Separate Regional Division No. 2
- FFCA Charter School Society
- Foothills School Division No. 38
- Fort McMurray Public School District No. 2833
- Fort McMurray Roman Catholic Separate School District No. 32
- Fort Vermilion School Division No. 52
- Golden Hills School Division No. 75
- Grande Prairie Roman Catholic Separate School District No. 28
- Grande Prairie School District No. 2357
- Grande Yellowhead Public School Division No. 77
- Grasslands Regional Division No. 6
- Greater North Central Francophone Education Region No. 2
- Greater Southern Public Francophone Education Region No. 4
- Greater Southern Separate Catholic Francophone Education Region No. 4
- Greater St. Albert Catholic Regional Division No. 29
- High Prairie School Division No. 48
- Holy Family Catholic Regional Division No. 37
- Holy Spirit Roman Catholic Separate Regional Division No. 4
- Horizon School Division No. 67

Schedule 6 (continued)

Entities Included in Consolidated Financial Statements of the Ministry of Education

Lakeland Roman Catholic Separate School District No. 150
Lethbridge School District No. 51
Living Waters Catholic Regional Division No. 42
Livingstone Range School Division No. 68
Medicine Hat Catholic Separate Regional Division No. 20
Medicine Hat School District No. 76
Mother Earth's Children's Charter School Society
New Horizons Charter School Society
Northern Gateway Regional Division No. 10
Northern Lights School Division No. 69
Northland School Division No. 61
Northwest Francophone Education Region No. 1
Palliser Regional Division No. 26 (including Alberta Distance Learning Centre)
Parkland School Division No. 70
Peace River School Division No. 10
Peace Wapiti School Division No. 76
Pembina Hills Regional Division No. 7
Prairie Land Regional Division No. 25
Prairie Rose School Division No. 8
Red Deer Catholic Regional Division No. 39
Red Deer Public School District No. 104
Rocky View School Division No. 41
St. Albert Protestant Separate School District No. 6
St. Paul Education Regional Division No. 1
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38
Sturgeon School Division No. 24
Suzuki Charter School Society
Valhalla School Foundation
Westmount Charter School Society
Westwind School Division No. 74
Wetaskiwin Regional Division No. 11
Wild Rose School Division No. 66
Wolf Creek School Division No. 72

Department of Education

FINANCIAL STATEMENTS

Financial Statements
March 31, 2010

Auditor's Report

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Schedule 6 Salary and Benefits Disclosure

Schedule 7 Related Party Transactions

Schedule 8 Allocated Costs

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Minister of Education

I have audited the statements of financial position of the Department of Education as at March 31, 2010 and 2009 and the statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Merwan N. Saher]
CA
Auditor General

Edmonton, Alberta
June 7, 2010

Statements of Operations

Year ended March 31

	2010 Budget (Schedule 4)	2010 Actual	2009 Actual
	(in thousands)		
Revenues (Schedule 1)			
Internal Government Transfers	$ 129,100	$ 129,100	$ 129,100
Transfers from Government of Canada	10,325	9,103	10,401
Premiums, Fees and Licenses	2,349	3,443	3,426
Other Revenue	34,700	34,912	42,537
	176,474	176,558	185,464
Expenses - Directly Incurred			
Voted (Schedules 3 and 5)			
Operating Support for Public and Separate Schools	3,501,838	3,487,609	3,376,302
Basic Education Programs	95,645	94,501	115,320
Accredited Private Schools	167,559	166,797	156,937
School Facilities	446,386	455,432	519,199
Ministry Support Services	26,181	25,358	28,442
Program Delivery Support Services	59,392	59,829	58,413
	4,297,001	4,289,526	4,254,613
Statutory (Schedules 3 and 5)			
Alberta Schools Alternative Procurement	313,600	272,825	161,370
Valuation Adjustments			
Provision for Teacher's Pension (Note 11)	24,000	27,000	220,497
Provision for Doubtful Accounts	-	464	110
Provision for Vacation Pay	-	660	522
	337,600	300,949	382,499
Total Expenses	4,634,601	4,590,475	4,637,112
(Loss) on Disposal of Tangible Capital Assets	-	(15)	(2)
Net Operating Results	$(4,458,127)	$(4,413,932)	$(4,451,650)

The accompanying notes and schedules are part of these financial statements.

Statements of Financial Position

As at March 31

	(in thousands)	
	2010	2009
Assets		
Cash and Cash Equivalents	$ 56	$ 46
Accounts Receivable (Note 3)	16,303	21,790
Inventory	7,283	6,668
Tangible Capital Assets (Note 4)	11,948	8,965
	$ 35,590	$ 37,469
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	$ 152,326	$ 46,238
Alberta Schools Alternative Procurement (Note 6)	434,195	161,370
Teachers' Pension Obligation (Note 11)	326,824	299,824
	913,345	507,432
Net Liabilities		
Net Liabilities at Beginning of Year	(469,963)	(183,685)
Net Operating Results	(4,413,932)	(4,451,650)
Net Financing Provided from General Revenues (Note 2b)	4,006,140	4,165,372
Net Liabilities at End of Year	(877,755)	(469,963)
	$ 35,590	$ 37,469

The accompanying notes and schedules are part of these financial statements.

Statements of Cash Flows

Year ended March 31

	(in thousands) 2010	2009
Operating Transactions		
Net Operating Results	$(4,413,932)	$(4,451,650)
Non-Cash Items Included in Net Operating Results		
Alberta Schools Alternative Procurement	272,825	161,370
Amortization	2,027	1,896
Loss on Disposal of Tangible Capital Assets	15	2
Valuation Adjustments	28,124	221,129
	(4,110,941)	(4,067,253)
Decrease (Increase) in Accounts Receivable	5,023	(10,531)
(Increase) Decrease in Inventory	(615)	355
Increase (Decrease) in Accounts Payable and Accrued Liabilities	105,428	(83,557)
Cash Applied to Operating Transactions	(4,001,105)	(4,160,986)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	(5,025)	(4,380)
Cash Applied to Capital Transactions	(5,025)	(4,380)
Financing Transactions		
Net Financing Provided from General Revenues	4,006,140	4,165,372
Increase in Cash and Cash Equivalents	10	6
Cash and Cash Equivalents at Beginning of Year	46	40
Cash and Cash Equivalents at End of Year	$ 56	$ 46

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Year ended March 31

Note 1 Authority and Purpose

The Department of Education operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The Department of Education's fundamental purpose is to enable every student to reach full potential as a lifelong learner and citizen. The Department partners with students, parents, educators and communities to provide opportunities for Alberta children and youth to develop the knowledge, skills and attributes they need to become capable, contributing members of society.

The Department of Education guides the creation of learning environments that address the diverse needs of learners and supports student achievement so that students can embrace their passions and interests and have opportunities to achieve their potential.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government summary financial statements has been modified to reflect more appropriately the nature of the Department.

(a) Reporting Entity

The reporting entity is the Department of Education, which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister are public, separate, and francophone school jurisdictions and charter schools. The activities of these organizations are not included in these financial statements. The Ministry financial statements provide a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) General Revenue Fund

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

Notes to the Financial Statements

Year ended March 31

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue and included in accounts payable and accrued liabilities.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return. Internal government transfers are recognized as revenue when received.

Transfers from Government of Canada

Transfers from the Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made. Overpayments relating to transfers received before revenue recognition criteria have been met are included in accounts payable and accrued liabilities.

Credit or Recovery

Credit or Recovery initiatives provide a basis for authorizing spending. Credits or Recoveries are shown in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, authorized spending is reduced by an equivalent amount. If actual credit or recovery amounts exceed budget, the Department may, with the approval of the Treasury Board, use the excess to fund additional expenses of the program. Schedule 2 discloses information on the Department's credit or recovery initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs for which the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets;
- pension costs which comprise the cost of Department contributions for teachers of public and separate school jurisdictions and employer contributions during the year;
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and teachers' pensions.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Expenses (continued)

Directly Incurred (continued)

Grants are recognized as expenses when authorized, eligibility criteria, if any, are met and a reasonable estimate of the amounts can be made. Certain authorization and eligibility criteria are contained in the *Funding Manual for School Authorities*.

Incurred by Others

Services contributed by other entities in support of Department operations are not recognized and are disclosed in Schedule 7 and allocated to programs to show full cost of services in Schedule 8.

Public Private Partnership

A public private partnership (P3) is a cooperative venture based on contractual obligations between one or more public/private/not for profit partners that meet clearly defined public needs for the provision of goods or services. The Department accounts for its P3 projects in accordance with the substance of the underlying agreements. Agreements that transfer substantially all the risks and rewards of ownership of the assets to the Department or its funded entities are accounted for as follows:

- the capital grant expense and the corresponding liability are recorded at the net present value of the capital payments discounted using the Province's borrowing rate for long term debt at the time of signing the P3 agreement, and
- during construction, the capital grant expense and the corresponding liability are recorded based on the estimated percentage of completion.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the Department include financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale. Inventories held for resale are valued at the lower of cost and net realizable value.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major system enhancements is $100,000. The threshold for all other tangible capital assets is $5,000. All land is capitalized.

Notes to the Financial Statements

Year ended March 31

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Assets (continued)

System development costs incurred in the preliminary project stage on an information technology project are not capitalized. They are expensed as incurred. Capitalization begins when the preliminary project stage is completed and management authorizes and commits to the project. Capitalization ends and amortization starts when the application is completed and ready for its intended use.

Amortization is only charged if the asset is in use.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any proceeds are recorded as grants in kind.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Net Liabilities

Net liabilities represent the difference between the carrying value of assets held by the Department and its liabilities.

Payments Under Agreement

Expenses incurred and revenue earned in the provision of services under these agreements are recorded in the records of the service providers and are not included in these consolidated financial statements. Amounts paid and recovered under these agreements are disclosed in Note 10.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there is significant variance between the recognized or disclosed amount and another reasonably possible amount. The teachers' pension provision recorded as $27,000 and the teachers' pension obligation of $327,000 recorded in these financial statements is subject to measurement uncertainty. Actual experience may vary from the assumptions used in the calculations. Note 11 discloses further information on the Teachers' Pension Plan.

Note 3 Accounts Receivable

(in thousands)

	2010			2009
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Government of Canada	$ 14,226	$ -	$ 14,226	$ 19,161
School Jurisdictions	831	-	831	653
Other	1,335	89	1,246	1,976
	$ 16,392	$ 89	$ 16,303	$ 21,790

Accounts receivable are unsecured and non-interest bearing.

Notes to the Financial Statements

Year ended March 31

Note 4 Tangible Capital Assets
(in thousands)

	2010			2009
	Equipment	Computer Hardware and Software	Total	Total
Estimated Useful Life	3-10 years	5 years		
Historical Cost				
Beginning of year	$ 4,933	$ 19,161	$ 24,094	$ 19,837
Additions	292	4,733	5,025	4,380
Disposals, including write-downs	-	(1,068)	(1,068)	(123)
	$ 5,225	$ 22,826	$ 28,051	$ 24,094
Accumulated Amortization				
Beginning of year	$ 1,934	$ 13,195	$ 15,129	$ 13,354
Amortization expense	363	1,664	2,027	1,896
Effect of Disposals	-	(1,053)	(1,053)	(121)
	$ 2,297	$ 13,806	$ 16,103	$ 15,129
Net Book Value at March 31, 2010	$ 2,928	$ 9,020	$ 11,948	
Net Book Value at March 31, 2009	$ 2,999	$ 5,966		$ 8,965

Note 5 Accounts Payable and Accrued Liabilities
(in thousands)

	2010	2009
Accounts Payable	$ 115,524	$ 1,932
Accrued Liabilities		
Vacation	6,689	6,029
Grants to School Jurisdictions	19,330	23,272
Other	9,189	14,143
Unearned Revenue	1,594	862
	$ 152,326	$ 46,238

Note 6 Alberta Schools Alternative Procurement
(in thousands)

The Department has entered into contracts for the design, finance, build, and maintenance of 18 new schools. The details of the 30 year contract are as follows:

Contractor	Date contract entered into	Scheduled completion date	Date capital payments begin[a]
BBPP Alberta Schools Ltd.	September 10, 2008	June 30, 2010	July 10, 2010

(a) Capital payments begin on the date specified or upon completion of the project, whichever is later. The first payment is due ten days following the month of "total availability".

Notes to the Financial Statements

Year ended March 31

Note 6 Alberta Schools Alternative Procurement (continued)

(in thousands)

The calculation of the liabilities under Alberta Schools Alternative Procurement are as follows:

	2010	2009
Liabilities, beginning of year	$ 161,370	$ -
Additions to liabilities during the year	272,825	161,370
Liabilities, end of year	$ 434,195	$ 161,370

Note 7 Contractual Obligations

(in thousands)

Contractual obligations are obligations of the Department to others that will be paid when the terms of those contracts or agreements are met.

	2010	2009 (Restated see Note 13)
Obligations under operating leases, contracts, and programs	$ 544,388	$ 557,939
Obligations under capital leases and Public Private Partnerships		
Operations and maintenance payments	161,459	161,459
Capital payments	456,254	456,254
	$ 1,162,101	$ 1,175,652

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Obligations under operating leases, contracts, and programs[a]	Obligations Under Capital Leases and Public Private Partnerships		Total
		Operations and maintenance payments	Capital Payments	
2011	$ 404,160	$ 3,012	$ 21,776	$ 428,948
2012	95,140	4,016	29,035	128,191
2013	38,992	4,016	29,035	72,043
2014	4,918	4,016	29,035	37,969
2015	1,178	4,016	29,035	34,229
Thereafter	-	142,383	733,135	875,518
	544,388	161,459	871,051	1,576,898
Less: Amounts representing interest	-	-	(414,797)	(414,797)
	$ 544,388	$ 161,459	$ 456,254	$ 1,162,101

(a) Includes a reallocation of $125,000 in progress payments previously disclosed as capital payments for Public Private Partnerships.

Note 7 Contractual Obligations (continued)

(in thousands)

Environmental Liability

The Department provides funding for the removal of hazardous materials from school buildings as required by environmental legislation when schools are renovated, upgraded, modernized or demolished (when the site will be re-used for a school building). The amount of the environmental liability cannot be estimated because schools containing hazardous materials have not been identified, and the dates that the hazardous materials would be removed are unknown.

Note 8 Contingent Liabilities

(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

The Department has entered into indemnity agreements with school jurisdictions that have been named in residential school claims. The resulting loss, if any, from these indemnity agreements cannot be determined.

At March 31, 2010 the Department is a defendant in six legal claims (2009 – five legal claims). Two of these claims have specified amounts totaling $94,700 and the remaining four have no specified amount (2009 – two claims with specified amounts totaling $94,700 and three with no specified amount). One claim amounting to $94,350 (2009 – $94,350) is partly covered by the Alberta Risk Management Fund. It is not fully covered because it relates to historical claims with alleged losses dating before establishment of the Fund.

The probable total loss from these claims cannot be estimated.

The Department is also involved in a case being heard by the Copyright Board of Canada. The potential loss, if any, is undeterminable at this time.

Note 9 Trust Funds Under Administration or Oversight

(in thousands)

The Department administers or oversees trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers or oversees them for the purpose of the trusts, they are not included in the Department's financial statements.

	2010	2009
	Total Equity	Total Equity
Education Gifts and Bequests Fund	$ 204	$ 221
Alberta Teachers' Retirement Fund (ATRF)	(1,463,000)	(1,968,000)
	$ (1,462,796)	$(1,967,779)

Note 9 Trust Funds Under Administration or Oversight (continued)

(in thousands)

The ATRF assets and liabilities are based on an actuarial extrapolation as of March 31, 2010. The extrapolation resulted in assets of $5,430,000 (2009 - $4,513,000) and liabilities of $6,893,000 (2009 - $6,481,000) resulting in unfunded liabilities of $1,463,000 (2009 - $1,968,000).

Note 10 Payments Under Agreement

(in thousands)

The Department has entered into agreements to deliver programs and services that are funded by the program sponsors in the table below. Costs under these agreements are incurred by the Department under authority in Section 25 of the *Financial Administration Act*. Accrued liabilities include $1,143 (2009 - $452) relating to these payments under agreement.

Amounts paid or payable under agreements with program sponsors are as follows:

	2010	2009
Western and Northern Canadian Protocol[a]		
French and English Math Resources	$ 1,154	$ 448
Heritage Canada		
Community Centres[b]	586	-
	$ 1,740	$ 448

(a) Includes the Provinces and Territories of Alberta, British Columbia, Manitoba, Saskatchewan, Nunavut, Northwest Territories, and Yukon.

(b) Includes the centres built in Canmore and Lethbridge.

Note 11 Benefit Plans

(a) Teachers' Pension Plan

The Alberta Teachers' Retirement Fund Board (ATRFB) is trustee and administrator of the Teachers' Pension Plan. The ATRFB operates under the authority of the *Teachers' Pension Plans Act*. The Act requires all teachers under contract with school jurisdictions in Alberta to contribute to the Teachers' Pension Plan.

The Department is responsible for a portion of the unfunded liability and current costs for service after 1992. Under the *Teachers' Pension Plans Act*, for service after August 1992, the Province is responsible for 50 per cent of the unfunded liability, any current service costs and certain cost-of-living benefits.

Effective April 1, 2007, Alberta Finance and Enterprise assumed the responsibility for the employer-contributor funding related to the unfunded liability for pensionable service credited before September, 1992.

Note 11 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The plan's obligation for pension benefits is based upon actuarial valuations using the projected benefit method prorated on service. The latest actuarial valuation was performed on August 31, 2009. The valuation indicated a deficiency of net assets over the actuarial value of accrued pension benefits. The unfunded liability was extrapolated to March 31, 2010.

(in millions)			Alberta Education	
	Post-1992 Plan Total	Teachers' Portion	2010	2009
Actuarial Asset Value	$ 5,430	$ 2,715	$ 2,715	$ 2,257
Actuarial Liabilities	(6,893)	(3,469)	(3,424)	(3,210)
Unamortized Deferred (Gain) Loss	382	-	382	653
Teachers' Pension Obligation	$ (1,081)	$ (754)	$ (327)	$ (300)

The August 31, 2009 valuation and March 31, 2010 extrapolation were based on economic assumptions, including a 7 per cent per annum long-term rate of return on fund assets consisting of a 4.75 per cent real rate of return and price inflation of 2.25 per cent. The discount rate used for liabilities was 7 per cent.

The actual return on plan assets was -8.5 per cent for the year ending August 31, 2009 (2008 - -2.8 per cent). Demographic assumptions used in the valuation reflect the experience of the plan.

The assumptions used in the valuation and extrapolation are based on the Department management's best estimates of future events. The plan's future experience will vary from the assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

In the Statements of Operations, contributions by the Department towards current service in the Alberta Teachers' Pension Plan are included in voted expenses. The increase in the Province's share of the unfunded liability is shown as statutory expense.

(in thousands)	2010	2009
Current Service Contribution	$232,094	$212,732
Pension Valuation Adjustment	27,000	220,497
Total Teachers' Pension Expense	$259,094	$433,229

The valuation adjustment recognizes the estimated impact on the unfunded obligation of the changes in the value of the plan's assets and amortization of experience gains and losses.

Note 11 Benefit Plans (continued)

(a) Teachers' Pension Plan (continued)

The financial statements of the Alberta Teachers' Retirement Fund Board provide further information on this defined benefit plan. The Department's Annual Report for the year ended March 31, 2010 includes financial information compiled from Alberta Teachers' Retirement Fund Board audited financial statements for the year ended August 31, 2009.

(b) Other Defined Pension Plans
(in thousands)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $7,221 for the year ended March 31, 2010 (2009 - $6,512 restated).

At December 31, 2009, the Management Employees Pension Plan reported a deficiency of $483,199 (2008 - $568,574) and the Public Service Pension Plan reported a deficiency of $1,729,196 (2008 - $1,187,538). At December 31, 2009, the Supplementary Retirement Plan for Public Service Managers had a deficiency of $39,516 (2008 - $7,111).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2010, the Bargaining Unit Plan reported an actuarial deficiency of $8,335 (2009 – $33,540) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,431 (2009 – actuarial deficiency $1,051). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 12 Subsequent Events

The Alberta Government announced on April 22, 2010 that an agreement had been signed for the low bid of $253 million to build ten elementary-junior and middle schools in the Edmonton Capital and Calgary regions to be constructed through a public-private partnership (P3). The P3 selection process is based on the net present value (NPV) of the project, or the total value of all aspects of the project over the life of the agreement (30 years), expressed in today's dollars. The schools are scheduled to open September, 2012, and will complete the Alberta Schools Alternative Procurement – Phase II project (ASAP II).

Note 13 Comparative Figures

Certain 2009 figures have been reclassified to conform to the 2010 presentation.

Note 14 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedules to Financial Statements

Year ended March 31

Schedule 1

Revenues

	(in thousands)		
	2010		2009
	Budget	Actual	Actual
Internal Government Transfers			
Lottery Fund	$ 129,100	$ 129,100	$ 129,100
Transfers from Government of Canada			
French Language Program	10,325	9,103	10,401
Premiums, Fees and Licences			
High School Transcripts	900	1,021	937
Teacher Certificate Fees	725	956	895
Diploma Exam Rewrite Fees	700	1,433	1,566
Miscellaneous Fees	24	33	28
	2,349	3,443	3,426
Other Revenue			
Learning Resources Centre	33,200	31,486	37,762
Refunds of Expenditure	1,500	3,305	4,638
Miscellaneous	-	121	137
	34,700	34,912	42,537
Total Revenues	$ 176,474	$ 176,558	$ 185,464

Schedules to Financial Statements

Year ended March 31

Schedule 2

Credit or Recovery

	(in thouands)		
	2010		
	Authorized [(a)]	Actual	(Shortfall)/ Excess [(b)]
Basic Education Programs			
Learning Resources Centre [(c)]	$ 33,200	$ 31,486	$ (1,714)
Federal French Language	10,325	9,103	(1,222)
Fees[(d)]	725	956	231
Ministry Support Services			
Information & Program Services [(e)]	900	1,021	121
Program Delivery Support Services			
Fees [(f)]	720	1,464	744
	$ 45,870	$ 44,030	$ (1,840)

The revenue of each dedicated revenue initiative is included in the Statements of Operations.

(a) Authorized Dedicated Revenue includes Adjustments and Supplementary Estimates appearing on Schedule 4.

(b) Shortfall is deducted from current year's authorized budget.

(c) Learning Resources Centre generates dedicated revenue from the sale and distribution of learning and teaching resources that have been purchased directly from publishers/suppliers or developed and produced by the Department of Education.

(d) Basic Education dedicated revenues include fees collected for teacher certification and development.

(e) The Information and Program Services dedicated revenues are fees collected for the delivery of high school transcripts and copyrights.

(f) The Program Delivery Support dedicated revenues include fees collected from students writing diploma examinations for the second or subsequent time, fees collected from students seeking to have their diploma examinations rescored, and fees related to licensing agreements.

Schedules to Financial Statements

Year ended March 31

Schedule 3

Expenses – Directly Incurred Detailed by Object

	(in thousands)		
	2010		2009
	Budget	Actual	Actual
Voted			
Salaries, Wages and Employee Benefits	$ 65,977	$ 69,591	$ 68,402
Supplies and Services	87,482	98,573	103,087
	153,459	168,164	171,489
Grants			
School Jurisdictions	3,722,000	3,704,439	3,698,059
Teachers' Pension	225,834	232,094	212,732
Private Schools	167,559	169,566	159,632
Other	26,836	12,985	10,557
	4,142,229	4,119,084	4,080,980
Other	120	251	248
Amortization of Tangible Capital Assets	1,193	2,027	1,896
Total Voted Expenses	$ 4,297,001	$ 4,289,526	$ 4,254,613
Statutory			
Grants to School Jurisdictions	$ 313,600	$ 272,825	$ 161,370
Valuation Adjustments			
Provision for Teachers' Pension	24,000	27,000	220,497
Provision for Doubtful Accounts	-	464	110
Provision for Vacation Pay	-	660	522
	$ 337,600	$ 300,949	$ 382,499

Schedules to Financial Statements

Year ended March 31

Schedule 4

Budget

(in thousands)

	2009-2010 Estimates	Adjustments (a)	2009-2010 Budget	2009-2010 Authorized Budget
Revenues				
Internal Government Transfers	$ 129,100	$ -	$ 129,100	$ 129,100
Transfers from Government of Canada	10,325	-	10,325	10,325
Premiums, Fees and Licenses	2,349	-	2,349	2,349
Other Revenue	34,700	-	34,700	34,700
	176,474	-	176,474	176,474
Expenses - Directly Incurred				
Voted Expenses				
Operating Support for Public and Separate Schools	3,501,838	(13,050)	3,488,788	3,488,788
Basic Education Programs	95,645	-	95,645	95,645
Accredited Private Schools	167,559	(800)	166,759	166,759
School Facilities [(b)]	446,386	25,831	472,217	472,217
Ministry Support Services	26,181	(900)	25,281	25,281
Program Delivery Support Services	59,392	(2,400)	56,992	56,992
	4,297,001	8,681	4,305,682	4,305,682
Statutory Expenses				
Alberta Schools Alternative Procurement	313,600	(68,670)	244,930	244,930
Valuation Adjustments				
Provision for Teachers' Pension	24,000	-	24,000	24,000
	337,600	(68,670)	268,930	268,930
Total Expenses	4,634,601	(59,989)	4,574,612	4,574,612
Net Operating Result	$(4,458,127)	$ 59,989	$(4,398,138)	$(4,398,138)
Equipment/Inventory Purchases	$ 1,125	$ 4,200	$ 5,325	$ 5,325
Non-Budgetary Disbursements	$ 1,000	$ -	$ 1,000	$ 1,000

(a) Adjustments reflect Treasury Board approved changes to the authorized budget.

(b) Pursuant to the *Appropriation Act, 2008* section 5(1)(a) for emerging capital purposes, this adjustment includes a $4.865 million transfer from Infrastructure.

Schedules to Financial Statements

Year ended March 31

Schedule 5

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget

(in thousands)

		2009-2010 Estimates	Adjustments (a)	2009-2010 Budget	2009-2010 Authorized Budget	2009-2010 Actuals	Unexpended (Over Expended)
Voted Operating Expenses and Equipment/Inventory Purchases							
1	**Ministry Support Services**						
1.0.1	Minister's Office	$ 491	$ -	$ 491	$ 491	$ 510	$ (19)
1.0.2	Deputy Minister's Office	662	-	662	662	617	45
1.0.3	Corporate Services						
	- Operating Expenses	8,826	-	8,826	8,826	8,068	758
	- Capital Investment	-	-	-	-	9	(9)
1.0.4	Information and Program Services						
	- Operating Expenses	14,431	(900)	13,531	13,531	13,760	(229)
	- Capital Investment	-	-	-	-	7	(7)
1.0.5	Communications	750	-	750	750	791	(41)
1.0.6	Amortization of Capital Assets	820	-	820	820	1,393	(573)
1.0.7	Cabinet Policy Committee on Community Services	201	-	201	201	219	(18)
		$ 26,181	$ (900)	$ 25,281	$ 25,281	$ 25,374	$ (93)
2	**Operating Support for Public and Separate Schools**						
2.0.1	Operational Funding						
	- Operating Expenses	$ 2,413,898	$ (16,950)	$ 2,396,948	$ 2,396,948	$ 2,397,366	$ (418)
	- Capital Investment	-	3,900	3,900	3,900	3,565	335
	- Operating Expenses funded by Lotteries	60,800	-	60,800	60,800	60,800	-
2.0.2	Student Health Services Initiative	48,274	-	48,274	48,274	41,534	6,740
2.0.3	Alberta Initiative for School Improvement	78,690	-	78,690	78,690	79,712	(1,022)
2.0.4	Class Size Initiative	222,140	-	222,140	222,140	221,217	923
2.0.5	Teachers' Pensions - Current Service Payment	225,834	-	225,834	225,834	232,094	(6,260)
2.0.6	Plant Operations and Maintenance	452,202	-	452,202	452,202	454,886	(2,684)
		$ 3,501,838	$ (13,050)	$ 3,488,788	$ 3,488,788	$ 3,491,174	$ (2,386)

Schedules to Financial Statements

Year ended March 31

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget

(in thousands)

		2009-2010 Estimates	Adjustments (a)	2009-2010 Budget	2009-2010 Authorized Budget	2009-2010 Actuals	Unexpended (Over Expended)
3	**School Facilities**						
3.0.1	School Facilities Infrastructure						
	- School Facilities Infrastructure	$ 386,086	$ 25,831	$ 411,917	$ 411,917	$ 395,132	$ 16,785
	- School Facilities Infrastructure funded by Lotteries	60,300	-	60,300	60,300	60,300	-
		$ 446,386	$ 25,831	$ 472,217	$ 472,217	$ 455,432	$ 16,785
4	**Program Delivery Support Services**						
4.0.1	Program Delivery Support						
	- Operating Expenses	$ 59,392	$ (2,400)	$ 56,992	$ 56,992	$ 59,829	$ (2,837)
	- Capital Investment	-	300	300	300	27	273
		$ 59,392	$ (2,100)	$ 57,292	$ 57,292	$ 59,856	$ (2,564)
5	**Basic Education Programs**						
5.0.1	Basic Education Program Initiatives						
	- Operating Expenses	$ 39,303	$ -	$ 39,303	$ 39,303	$ 42,869	$ (3,566)
	- Operating Expenses funded by Lotteries	8,000	-	8,000	8,000	8,000	-
	- Capital Investment	825	-	825	825	1,112	(287)
5.0.2	Learning Resources						
	- Operating Expenses	37,644	-	37,644	37,644	33,895	3,749
	- Capital Investment	300	-	300	300	305	(5)
5.0.3	French Language Program - Federal funding	10,325	-	10,325	10,325	9,103	1,222
5.0.4	Amortization of Capital Assets	373	-	373	373	634	(261)
		$ 96,770	$ -	$ 96,770	$ 96,770	$ 95,918	$ 852
6	**Accredited Private Schools**						
6.0.1	Accredited Private Schools Support	$ 125,311	$ (800)	$ 124,511	$ 124,511	$ 121,111	$ 3,400
6.0.2	Accredited Private Operators Support	42,248	-	42,248	42,248	45,686	(3,438)
		$ 167,559	$ (800)	$ 166,759	$ 166,759	$ 166,797	$ (38)
	Total Voted Expenses	$ 4,298,126	$ 8,981	$ 4,307,107	$ 4,307,107	$ 4,294,551	$ 12,556

Schedules to Financial Statements

Year ended March 31

Schedule 5 (continued)

Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases, Statutory Expenses and Non-Budgetary Disbursements by Element to Authorized Budget

(in thousands)

	2009-2010 Estimates	Adjustments (a)	2009-2010 Budget	2009-2010 Authorized Budget	2009-2010 Actuals	Unexpended (Over Expended)
Voted Operating Expenses						
Program Operating Expenses	$ 4,167,901	$ 4,781	$ 4,172,682	$ 4,172,682	$ 4,160,426	$ 12,256
Program Operating Expenses funded by Lotteries	129,100	-	129,100	129,100	129,100	-
Subtotal	4,297,001	4,781	4,301,782	4,301,782	4,289,526	12,256
Equipment/Inventory Purchases	1,125	4,200	5,325	5,325	5,025	300
Total Voted Expenses	$ 4,298,126	$ 8,981	$ 4,307,107	$ 4,307,107	$ 4,294,551	$ 12,556
Statutory Expenses						
Alberta Schools Alternative Procurement	$ 313,600	$ (68,670)	$ 244,930	$ 244,930	$ 272,825	$ (27,895)
Valuation Adjustments						
Provision for Teachers' Pension	24,000	-	24,000	24,000	27,000	(3,000)
Provision for Doubtful Accounts/Bad Debt	-	-	-	-	464	(464)
Provision for Vacation Pay	-	-	-	-	660	(660)
Total Statutory Payments	$ 337,600	$ (68,670)	$ 268,930	$ 268,930	$ 300,949	$ (32,019)
Non-Budgetary Disbursements by Program						
5 **Other Basic Education Programs**						
5.0.2 Learning Resources						
Changes in Learning Resources Inventory during the year	$ 1,000	$ -	$ 1,000	$ 1,000	$ 615	$ 385
Total Non-Budgetary Disbursements	$ 1,000	$ -	$ 1,000	$ 1,000	$ 615	$ 385

(a) Adjustments reflect Treasury Board approved changes to the Authorized Budget.

Schedules to Financial Statements

Year ended March 31

Schedule 6

Salary and Benefits Disclosure

(in dollars)

	2010				2009
	Base Salary [a]	Cash [b]	Non-Cash Benefits[c]	Total	Total
Deputy Minister [d]	$264,069	$ 6,924	$ 40,083	$311,076	$372,470
Executives:					
Assistant Deputy Minister Accountability and Reporting	$179,432	$ 50,268	$ 43,249	$272,949	$255,486
Assistant Deputy Minister Learning Supports	$185,117	$ 18,889	$ 44,916	$248,922	$248,453
Assistant Deputy Minister Program Development and Standards	$185,117	$ -	$ 44,214	$229,331	$239,874
Assistant Deputy Minister Strategic Services	$168,002	$ 4,314	$ 40,879	$213,195	$219,306
Executive Director People Resources	$151,545	$ -	$ 10,319	$161,864	$183,572

Prepared in accordance with Treasury Board Directive 12/98 as amended.

(a) Base salary includes regular base pay.
(b) Other Cash Benefits includes $80,395 in vacation payouts (2009 - $83,139).
(c) Non-Cash Benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees, including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships, and tuition fees.
(d) Automobile provided, no dollar amounts included in the schedule.

Schedules to Financial Statements

Year ended March 31

Schedule 7

Related Party Transactions

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statements of Operations and the Statements of Financial Position at the amount of consideration agreed upon between the related parties:

	(in thousands)			
	2010	2009	2010	2009
Revenues				
Lottery Fund	$ -	$ -	$ 129,100	$ 129,100
Sales	25,932	31,194	1,036	1,150
Other	2,637	2,232	-	-
	$ 28,569	$ 33,426	$ 130,136	$ 130,250
Expenses				
Grants	$ 3,957,332	$ 3,842,073	$ 1,413	$ 1,780
Services, Contracts, Supplies and Other	13,810	12,934	8,604	2,978
	$ 3,971,142	$ 3,855,007	$ 10,017	$ 4,758
Receivable From	$ 829	$ 999	$ 104	$ 94
Payable to	$ 15,884	$ 24,247	$ 241	$ 872
Contractual Obligations	$ 287,597	$ 432,810	$ 4,182	$ 173

(a) Other Entities include other Government Departments related to the Province of Alberta, Universities, Colleges and Health Authorities.

Schedules to Financial Statements

Year ended March 31

Schedule 7 (continued)

Related Party Transactions

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

The Department receives benefit from school jurisdiction meetings and consultation, for which jurisdictions incur travel and administrative costs. These amounts were incurred in the normal course of business and have not been included in this schedule.

	(in thousands)	
	Other Entities	
	2010	2009
Expenses - Incurred by Others		
Accommodation	$17,557	$10,662
Legal Services	563	491
Other	6,423	6,153
	$24,543	$17,306

Schedules to Financial Statements

Year ended March 31

Schedule 8

Allocated Costs

(in thousands)

	2010								2009
		Expenses - Incurred by Others			Valuation Adjustments				
Program	Expenses (a)	Accommodation Costs (b)(d)	Legal Services (c)	Other Costs	Vacation Pay (d)	Doubtful Accounts	Teachers' Pension	Total Expenses	Total Expenses
Operating Support for Public and Separate Schools	$ 3,487,609	$ -	$ -	$ -	$ -	$ -	$ 27,000	$ 3,514,609	$ 3,596,799
Basic Education Programs	94,501	2,045	-	-	77	-	-	96,623	116,644
Accredited Private Schools	166,797	-	-	-	-	-	-	166,797	156,937
School Facilities	455,432	-	-	-	-	-	-	455,432	519,199
Ministry Support Services	25,358	4,828	563	6,423	181	-	-	37,353	38,054
Program Delivery Support Services	59,829	10,684	-	-	402	464	-	71,379	65,415
Alberta Schools Alternative Procurement	272,825	-	-	-	-	-	-	272,825	161,370
	$4,562,351	$ 17,557	$ 563	$ 6,423	$ 660	$ 464	$ 27,000	$ 4,615,018	$ 4,654,418

(a) Expenses – Directly Incurred as per Statements of Operations, excluding valuation adjustments.
(b) Costs shown for Accommodation on Schedule 7, allocated to the Department by square footage.
(c) Legal Services Expense is allocated by the number of hours utilized by program.
(d) Allocated based on number of employees supporting each program.

Alberta School Foundation Fund

FINANCIAL STATEMENTS

Financial Statements
March 31, 2010

Auditor's Report

Statements of Operations

Statements of Financial Position

Statements of Cash Flows

Notes to the Financial Statements

Auditor's Report

AUDITOR
GENERAL
Alberta

To the Minister of Education

I have audited the statements of financial position of the Alberta School Foundation Fund as at March 31, 2010 and 2009 and the statements of operations and cash flows for the years then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2010 and 2009 and the results of its operations and its cash flows for the years then ended in accordance with Canadian generally accepted accounting principles.

[Original signed by Merwan N. Saher]
CA
Auditor General

Edmonton, Alberta
June 7, 2010

Statements of Operations

Year ended March 31

	(in thousands)		
	2010		2009
	Budget	Actual	Actual
Revenues			
Education Property Taxes	$ 1,532,000	$ 1,532,292	$ 1,466,323
Investment Income	300	65	284
	1,532,300	1,532,357	1,466,607
Expenses			
Payments to School Boards	1,547,599	1,546,555	1,479,658
Interest on Advance from General Revenues	2,325	750	4,170
	1,549,924	1,547,305	1,483,828
Net Operating Results	$ (17,624)	$ (14,948)	$ (17,221)

The accompanying notes are part of these financial statements.

Statements of Financial Position

As at March 31

	(in thousands) 2010	2009
Assets		
Consolidated Cash Investment Trust Fund (Note 3)	$ 32,788	$ 31,572
Requisitions Receivable	3,948	17,345
Receivable from School Boards	51	3,091
	$ 36,787	$ 52,008
Liabilities		
Accrued Liabilities (Note 6)	$ 640	$ 790
Allowance for Assessment Adjustments and Appeals (Note 6)	1,142	1,265
	1,782	2,055
Net Assets		
Net Assets at Beginning of Year	49,953	67,174
Net Operating Results	(14,948)	(17,221)
Net Assets at End of Year	35,005	49,953
	$ 36,787	$ 52,008

The accompanying notes are part of these financial statements.

Statements of Cash Flows

Year ended March 31

	(in thousands) 2010	2009
Operating Transactions		
Net Operating Result	$ (14,948)	$ (17,221)
Decrease in Requisitions Receivable	13,397	764
Decrease (Increase) in Receivables from School Boards	3,040	(566)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(150)	790
(Decrease) in Allowance for Assessment Adjustments and Appeals	(123)	(200)
Cash Provided by (Applied to) Operating Transactions	1,216	(16,433)
Cash and Cash Equivalents at Beginning of Year	31,572	48,005
Cash and Cash Equivalents at End of Year	$ 32,788	$ 31,572

The accompanying notes are part of these financial statements.

Notes to the Financial Statements

Year ended March 31

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the Fund) operates under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose of the Fund is to provide funding to school boards based on an equal amount per eligible student.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared primarily in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The PSAB financial statements presentation standard for government financial statements has been modified to more appropriately reflect the nature of the fund.

(a) Reporting Entity

The reporting entity is the Alberta School Foundation Fund, which is part of the Ministry of Education for which the Minister of Education is accountable.

(b) Basis of Financial Reporting

Expenses
(in thousands)

Expenses are those costs for which the Fund has primary responsibility and accountability, as reflected in the government's budget documents.

Opted out separate school boards which have passed a resolution pursuant to section 171(2) of the *School Act* have the authority to requisition and collect levies from municipalities on their declared residential and non-residential property at a rate not less than the provincial rate applied in that municipality. As a result, these boards do not participate fully in the Alberta School Foundation Fund.

Payments to school boards include $249,248 (2009 - $237,433) paid to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

Notes to the Financial Statements

Year ended March 31

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty
(in thousands)

Measurement uncertainty exists when there may be a significant difference between the recorded amount and another reasonably possible amount.

Estimates are used in the determination of the allowance for assessment adjustments and appeals amounting to $1,142 (2009 - $1,265). Changes in future conditions in the near term could require a material change in the recorded amounts.

Net Assets

Net assets are restricted by section 176(1) of the *School Act* in that money in the Fund is payable only to school boards except when a payment to General Revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments made to the Fund.

Note 3 Consolidated Cash Investment Trust Fund

The Consolidated Cash Investment Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. As at March 31, 2010, securities held by the Fund have a time-weighted return of 0.93 per cent per annum (2009 - 3.0 per cent per annum).

Note 4 Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of the Consolidated Cash Investment Trust Fund, receivables and accrued liabilities are estimated at their carrying values because of the short term nature of these instruments.

Note 5 Related Party Transactions

Operating costs incurred in the administration of the Fund borne by other ministries are not reflected in these financial statements. The Fund is prohibited from paying administration costs under section 176(2) of the *School Act*.

Note 5 Related Party Transactions (continued)

Under the provisions of the *Financial Administration Act*, the Fund receives monthly advances from General Revenues to make payments to school boards in accordance with section 176(1) of the *School Act*. The Fund repays the advances as monies are received from municipalities and opted-out separate school boards. The Fund pays interest on the advances at the appropriate bankers' acceptance rate less 0.05 percent. Interest is calculated on a pro rata basis for the number of days the advances are outstanding.

The Fund distributes monies to school boards based on an equal amount per eligible student. The following describes the related party transactions of the Fund:

	(in thousands)	
	2010	2009
Payments to School Boards [(a)]	$ 1,541,391	$ 1,474,810
Interest on Advance from General Revenue	750	4,170
	$ 1,542,141	$ 1,478,980

(a) These amounts do not agree to the Statements of Operations because the two school boards in Lloydminster, Saskatchewan are not related parties.

Note 6 Contingent Liabilities
(in thousands)

Contingent Liabilities are possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty.

If it is determined on appeal under the *Municipal Government Act* that a municipality has paid an amount into the Alberta School Foundation Fund in excess of the sum that is required to be paid, the Minister of Education may order the repayment of the excess to the municipality. The amount required to be paid is equivalent to the sum of the applicable education property tax rates applied to the equalized assessment of the municipality for residential and farm land, non-residential property and machinery and equipment. Taxpayers may appeal to or request adjustments to their assessment from their local Assessment Review Boards, Municipal Government Board and/or the Court of Queen's Bench. Accrued liabilities of $640 (2009 - $790) are the amounts for those appeals where the likelihood of repayment is high.

The Fund has recorded an allowance for anticipated assessment adjustments and appeals of $1,142 (2009 - $1,265) based on discussions with the Ministry of Municipal Affairs, historical trends and changes in the equalized assessment process.

At March 31, 2010 the Alberta School Foundation Fund has a contingent liability of approximately $894 (2009 - $8,644) as a result of outstanding property assessment appeals before the Municipal Government Board and/or at various stages in the legal system. The probability of loss resulting from these claims cannot be determined and therefore has not been recorded by the Fund.

Notes to the Financial Statements

Year ended March 31

Note 7 **Budget**

The budget amounts in these financial statements are taken from the 2009/2010 Government and Lottery Fund Estimates approved May 26, 2009.

Note 8 **Approval of Financial Statements**

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Ministry of Education

MINISTRY FUNDING PROVIDED TO SCHOOL JURISDICTIONS

Schedules to Financial Statements – Unaudited

Year ended March 31, 2010

Ministry Funding Provided to School Jurisdictions

	(in thousands)				
	Funding Framework (a) (e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
School Boards Included in These Financial Statements					
Aspen View Regional Division No. 19	$ 30,329	$ 2,608	$ 1,643	$ -	$ 34,580
Battle River Regional Division No. 31	60,390	1,385	3,303	-	65,078
Black Gold Regional Division No. 18	68,829	12,270	5,738	-	86,837
Buffalo Trail Regional Division No. 28	42,570	3,048	2,279	-	47,897
Calgary Roman Catholic Separate School District No. 1	342,870	88,042	43,250	(82,063)	392,099
Calgary School District No. 19	798,449	145,840	63,303	-	1,007,592
Canadian Rockies Regional Division No. 12	16,432	2,894	2,235	-	21,561
Cardiff Roman Catholic Separate School District No. 684	211	-	-	-	211
Chinook's Edge School Division No. 73	85,688	3,864	6,567	-	96,119
Christ the Redeemer Catholic Separate Regional Division No. 3	55,100	5,526	5,336	(4,805)	61,157
Clearview School Division No. 71	24,254	687	966	-	25,907
East Central Alberta Catholic Separate Schools Regional Division No. 16	18,012	801	977	(947)	18,843
East Central Francophone Education Region No. 3	8,929	12,132	896	-	21,957
Edmonton Catholic Separate School District No. 7	267,909	58,950	24,036	(52,271)	298,624
Edmonton School District No. 7	638,546	176,330	46,411	-	861,287
Elk Island Catholic Separate Regional Division No. 41	44,908	4,682	4,581	(7,713)	46,458
Elk Island Public Schools Regional Division No. 14	129,831	8,935	14,369	-	153,135
Evergreen Catholic Separate Regional Division No. 2	25,239	2,150	2,589	(3,717)	26,261
Foothills School Division No. 38	57,627	8,693	3,840	-	70,160
Fort McMurray Roman Catholic Separate School District No. 32	42,653	13,227	2,083	(735)	57,228
Fort McMurray Public School District No. 2833	53,706	2,342	3,369	-	59,417
Fort Vermillion School Division No. 52	32,739	1,252	2,518	-	36,509
Golden Hills School Division No. 75	51,501	3,434	3,583	-	58,518
Grande Prairie School District No. 2357	52,796	1,124	6,787	-	60,707
Grande Prairie Roman Catholic Separate School District No. 28	31,994	6,069	1,947	(3,965)	36,045

Schedules to Financial Statements – Unaudited

Year ended March 31, 2010

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)				
	Funding Framework (a) (e)	School Facilities Infrastructure (b)(f)	Provincial and Other Initiatives (c)	Opted-Out Separate Boards (d)	Ministry Total
School Boards Included in These Financial Statements (continued)					
Grande Yellowhead Public School Division No. 77	$ 45,567	$ 3,164	$ 4,131	$ -	$ 52,862
Grasslands Regional Division No. 6	30,920	2,525	1,584	-	35,029
Greater North Central Francophone Education Region No. 2	28,166	1,109	3,015	-	32,290
Greater Southern Public Francophone Education Region No. 4	14,238	5,007	1,444	-	20,689
Greater Southern Separate Catholic Francophone Education Region No. 4	9,240	981	893	-	11,114
Greater St. Albert Catholic Regional Division No. 29	50,060	1,070	6,922	-	58,052
High Prairie School Division No. 48	31,201	622	2,144	-	33,967
Holy Family Catholic Regional Division No. 37	19,447	637	896	(1,050)	19,930
Holy Spirit Roman Catholic Separate Regional Division No. 4	37,251	1,800	2,563	(5,275)	36,339
Horizon School Division No. 67	32,780	10,249	1,564	-	44,593
Lakeland Roman Catholic Separate School District No. 150	16,675	809	2,450	(1,582)	18,352
Lethbridge School District No. 51	66,256	13,133	7,208	-	86,597
Living Waters Catholic Regional Division No. 42	13,860	4,750	940	(1,195)	18,355
Livingstone Range School Division No. 68	34,321	1,186	2,534	-	38,041
Medicine Hat Catholic Separate Regional Division No. 20	24,443	1,376	2,128	(3,522)	24,425
Medicine Hat School District No. 76	53,705	3,076	3,502	-	60,283
Northern Gateway Regional Division No. 10	46,361	7,045	3,106	-	56,512
Northern Lights School Division No. 69	54,972	1,577	4,503	-	61,052
Northland School Division No. 61	28,157	486	1,731	-	30,374
Northwest Francophone Education Region No. 1	5,261	131	281	-	5,673
Palliser Regional Division No. 26	55,355	7,618	4,368	-	67,341
Parkland School Division No. 70	75,466	21,668	4,672	-	101,806
Peace River School Division No. 10	34,452	2,777	1,622	-	38,851
Peace Wapiti School Division No. 76	52,094	2,697	2,221	-	57,012
Pembina Hills Regional Division No. 7	53,326	933	3,065	-	57,324
Prairie Land Regional Division No. 25	18,418	477	861	-	19,756
Prairie Rose School Division No. 8	39,234	1,682	1,821	-	42,737
Red Deer Catholic Regional Division No. 39	53,634	6,539	7,271	(5,965)	61,479
Red Deer Public School District No. 104	77,409	3,053	6,175	-	86,637
Rocky View School Division No. 41	125,513	7,009	11,180	-	143,702
St. Albert Protestant Separate School District No. 6	49,795	2,218	3,715	(7,387)	48,341

Schedules to Financial Statements – Unaudited

Year ended March 31, 2010

Ministry Funding Provided to School Jurisdictions (continued)

	(in thousands)				
	Funding Framework [a] [e]	School Facilities Infrastructure [b][f]	Provincial and Other Initiatives [c]	Opted-Out Separate Boards [d]	Ministry Total
School Boards Included in These Financial Statements (continued)					
St. Paul Education Regional Division No. 1	$ 29,469	$ 7,845	$ 1,925	$ -	$ 39,239
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	20,035	2,135	2,487	(2,288)	22,369
Sturgeon School Division No. 24	43,115	3,578	2,609	-	49,302
Westwind School Division No. 74	32,109	1,880	1,999	-	35,988
Wetaskiwin Regional Division No. 11	37,584	3,830	2,174	-	43,588
Wild Rose School Division No. 66	46,537	3,998	2,902	-	53,437
Wolf Creek School Division No. 72	59,165	5,900	4,080	-	69,145
Funding to School Boards	4,527,103	712,855	371,292	(184,480)	5,426,770
Charter Schools Included in These Financial Statements					
Almadina School Society	5,815	1,298	412	-	7,525
Aurora School Ltd.	3,035	420	270	-	3,725
Boyle Street Education Centre	2,229	256	16	-	2,501
Calgary Arts Academy Society	3,232	555	320	-	4,107
Calgary Girls' School Society	4,302	672	178	-	5,152
Calgary Science School Society	4,575	1,133	347	-	6,055
CAPE - Centre for Academic and Personal Excellence Institute	1,171	477	52	-	1,700
FFCA Charter School Society	19,489	2,846	1,765	-	24,100
Mother Earth's Children's Charter School Society	898	386	132	-	1,416
New Horizons Charter School Society	1,386	40	103	-	1,529
Suzuki Charter School Society	1,784	359	74	-	2,217
Valhalla School Foundation	838	161	4	-	1,003
Westmount Charter School Society	9,253	1,138	532	-	10,923
Funding to Charter Schools	58,007	9,741	4,205	-	71,953
Total Funding to Related Parties	4,585,110	722,596	375,497	(184,480)	5,498,723
Non-Related Parties					
Lloydminster Public School Division	18,362	1,705	715	(4,864)	15,918
Lloydminster Roman Catholic Separate School Division	9,508	497	366	(1,192)	9,179
Total Funding to Non-Related Parties	27,870	2,202	1,081	(6,056)	25,097
All Funded School Jurisdictions	$ 4,612,980	$ 724,798	$ 376,578	$ (190,536)	$ 5,523,820

Schedules to Financial Statements – Unaudited

Year ended March 31, 2010

Ministry Funding Provided to School Jurisdictions (continued)

(a) The Funding Framework is based on a jurisdiction profile which combines base instructional funding with differential cost funding allocations to address variable cost factors.

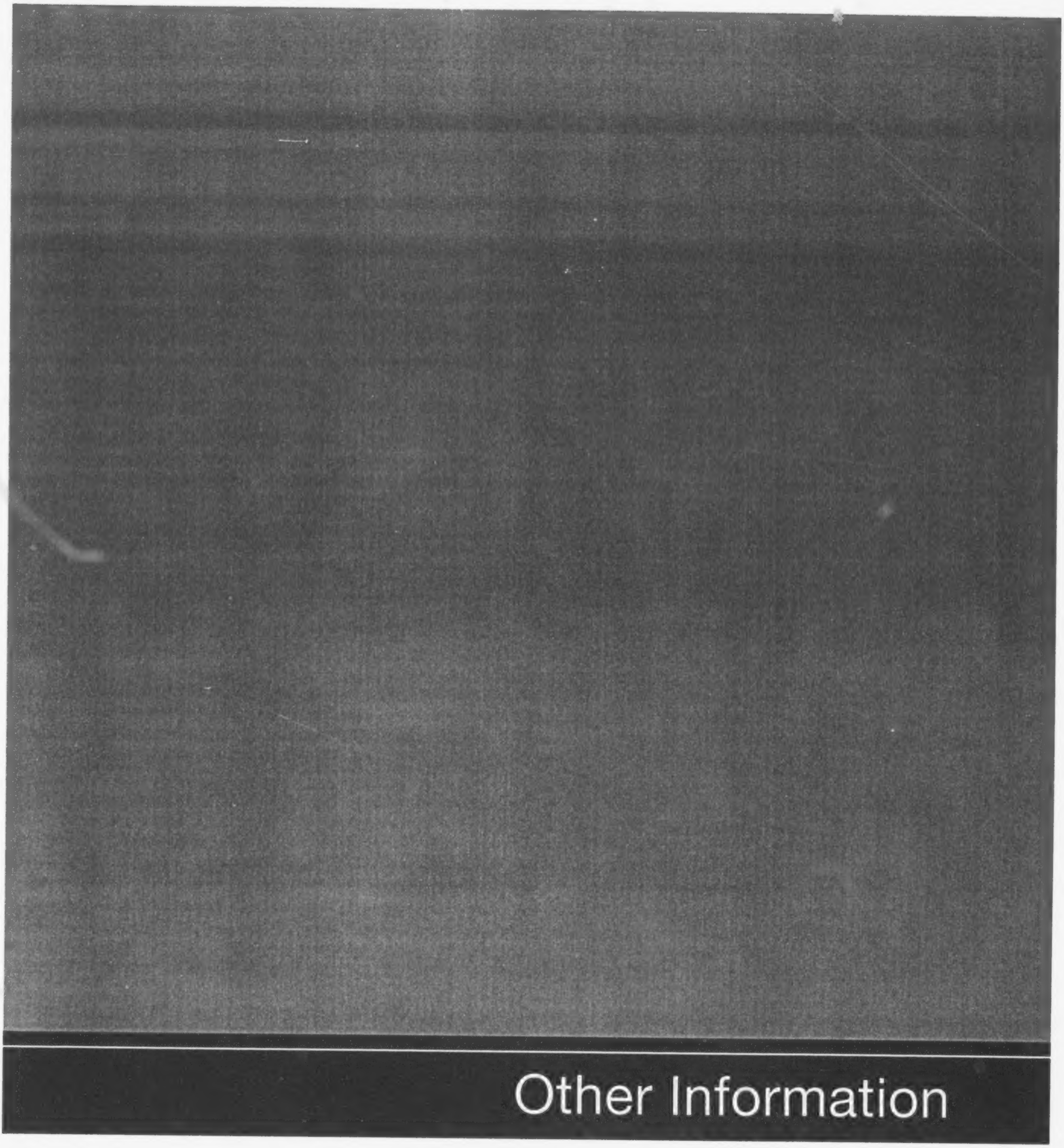
(b) School Facilities Infrastructure consists of funding provided to school jurisdictions for school building capital projects. School Facilities Operations and Maintenance funding is included in the Funding Framework.

(c) Provincial and Other Initiatives provides funding to school authorities including the Small Class Size Initiative, Student Health Initiative, Alberta Initiative for School Improvement and High Speed Networking.

(d) Opted-out separate school boards, which have passed a resolution pursuant to section 171(2) of the *School Act*, have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts collected from municipalities are shown as a reduction to funding from the Ministry.

(e) The Funding Framework includes education property tax directly requisitioned by opted-out separate school boards from their municipalities.

(f) Includes $272,825 in Statutory Expense for Alberta Schools Alternative Procurement.



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(includes School Boards and Charter Schools)

Unaudited Summary of School Jurisdictions' Statements of Financial Position

Unaudited Summary of School Jurisdictions' Statements of Operations and Changes in Financial Position

Summary of Significant Accounting Policies

Disclosure of Salaries and Benefits for Superintendent Positions

For additional information:

The audited financial statements of school jurisdictions are available on Alberta Education's website at http://www.education.gov.ab.ca/funding/afs/

A printed copy of the audited financial statements of school jurisdictions (in three volumes) is available for reference at the following Alberta depository libraries:

- Alberta Government Library – 44 Capital Boulevard Site
- Alberta Legislature Library
- Calgary Public Library
- Edmonton Public Library
- University of Alberta Library
- University of Calgary Library
- University of Lethbridge Library

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd.	Battle River Regional Div. # 31
ASSETS				
Current:				
Cash and temporary investments	$ 978,849	$ 3,808,563	$ 1,696,876	$ 16,033,542
Accounts receivable (net after allowances)	128,457	470,373	18,752	1,504,776
Prepaid expenses	139,585	122,903	3,171	469,129
Other current assets	-	9,922,828	-	807,343
	1,246,891	14,324,667	1,718,799	18,814,790
School generated assets	6,299	566,531	-	912,596
Trust assets	-	-	-	1,026,780
Long term accounts receivable	-	-	-	-
Long term investments	-	500,734	-	-
Capital assets	127,319	10,151,545	4,860,319	41,503,675
TOTAL ASSETS	$ 1,380,509	$ 25,543,477	$ 6,579,118	$ 62,257,841
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	267,262	2,071,186	109,355	4,638,652
Deferred revenue	84,984	296,062	32,249	5,133,085
Deferred capital allocations	-	5,127,044	-	2,660,791
Current portion of long term debt	-	546,304	-	794,071
	352,246	8,040,596	141,604	13,226,599
School generated liabilities	6,299	566,531	-	912,596
Trust liabilities	-	-	-	1,026,780
Employee future benefits liability	-	315,972	-	-
Long Term Debt	-	1,645,037	-	4,134,250
Other long term liabilities	-	-	-	-
Unamortized capital allocations	17,500	7,369,669	2,549,446	20,238,575
TOTAL LIABILITIES	$ 376,045	$ 17,937,805	$ 2,691,050	$ 39,538,800
NET ASSETS				
Unrestricted net assets	$ 894,645	$ 1,902,376	$ 1,577,195	$ 282,587
Operating Reserves	-	4,617,368	-	6,006,739
Accumulated Operating Surplus (Deficit)	894,645	6,519,744	1,577,195	6,289,326
Investment in capital assets	109,819	590,536	2,310,873	16,336,778
Capital Reserves	-	495,392	-	92,937
Total Capital Funds	109,819	1,085,928	2,310,873	16,429,715
Total net assets	$ 1,004,464	$ 7,605,672	$ 3,888,068	$ 22,719,041
TOTAL LIABILITIES AND NET ASSETS	$ 1,380,509	$ 25,543,477	$ 6,579,118	$ 62,257,841

Statements of Financial Position

As at August 31, 2009

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
	(in dollars)			
ASSETS				
Current:				
Cash and temporary investments	$ 10,477,027	$ 105,265	$ 8,086,514	$ 295,724
Accounts receivable (net after allowances)	1,028,913	34,357	1,066,530	40,019
Prepaid expenses	109,274	8,273	286,230	132,865
Other current assets	454,312	1,266,940	7,530	7,618
	12,069,526	1,414,835	9,446,804	476,226
School generated assets	821,159	-	1,013,464	2,820
Trust assets	224,455	32,178	461,302	-
Long term accounts receivable	36,800	-	-	-
Long term investments	6,022,307	-	-	439
Capital assets	61,666,621	17,084	36,577,929	433,276
TOTAL ASSETS	$ 80,840,868	$ 1,464,097	$ 47,499,499	$ 912,761
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	4,808,661	58,632	2,261,473	135,334
Deferred revenue	1,894,773	94,131	649,064	184,990
Deferred capital allocations	1,712,677	-	3,094,560	20,811
Current portion of long term debt	787,021	-	1,007,294	-
	9,203,132	152,763	7,012,391	341,135
School generated liabilities	821,159	-	1,013,464	2,820
Trust liabilities	224,455	32,178	461,302	-
Employee future benefits liability	83,600	-	-	-
Long Term Debt	2,134,699	-	4,511,561	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	51,623,173	-	29,621,977	226,801
TOTAL LIABILITIES	$ 64,090,218	$ 184,941	$ 42,620,695	$ 570,757
NET ASSETS				
Unrestricted net assets	$ 432,010	$ 1,274,264	$ 1,277,948	$ 51,938
Operating Reserves	7,255,829	(12,192)	1,602,471	-
Accumulated Operating Surplus (Deficit)	7,687,839	1,262,072	2,880,419	51,938
Investment in capital assets	7,121,727	17,084	1,437,094	290,067
Capital Reserves	1,941,084	-	561,291	-
Total Capital Funds	9,062,811	17,084	1,998,385	290,067
Total net assets	$ 16,750,650	$ 1,279,156	$ 4,878,804	$ 342,004
TOTAL LIABILITIES AND NET ASSETS	$ 80,840,868	$ 1,464,097	$ 47,499,499	$ 912,761

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
ASSETS				
Current:				
Cash and temporary investments	$ 3,860,753	$ 39,435,362	$ 154,569,177	$ 1,929,836
Accounts receivable (net after allowances)	57,806	27,096,637	17,055,887	48,241
Prepaid expenses	20,583	1,854,591	4,074,488	73,520
Other current assets	-	460,536	685,765	-
	3,939,142	68,847,126	176,385,317	2,051,597
School generated assets	72	2,949,191	14,634,538	-
Trust assets	-	180,229	-	-
Long term accounts receivable	-	-	-	-
Long term investments	-	-	50,356,077	-
Capital assets	494,633	311,630,246	507,627,221	463,203
TOTAL ASSETS	$ 4,433,847	$ 383,606,792	$ 749,003,153	$ 2,514,800
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	21,963	37,202,048	74,961,945	73,801
Deferred revenue	404,032	2,371,508	43,128,916	791,393
Deferred capital allocations	-	7,017,131	31,377,916	291,591
Current portion of long term debt	63,745	1,361,917	5,933,362	-
	489,740	47,952,604	155,402,139	1,156,785
School generated liabilities	72	2,949,191	14,634,538	-
Trust liabilities	-	180,229	-	-
Employee future benefits liability	-	10,200	21,241,674	-
Long Term Debt	189,937	1,897,564	26,739,967	-
Other long term liabilities	-	-	1,725,700	-
Unamortized capital allocations	34,071	275,988,244	382,541,539	-
TOTAL LIABILITIES	$ 713,820	$ 328,978,032	$ 602,285,557	$ 1,156,785
NET ASSETS				
Unrestricted net assets	$ 2,114,290	$ 17,535,270	$ 2,961,822	$ -
Operating Reserves	1,325,593	4,191,346	27,572,505	894,812
Accumulated Operating Surplus (Deficit)	3,439,883	21,726,616	30,534,327	894,812
Investment in capital assets	280,144	32,382,522	91,637,119	463,203
Capital Reserves	-	519,622	24,546,150	-
Total Capital Funds	280,144	32,902,144	116,183,269	463,203
Total net assets	$ 3,720,027	$ 54,628,760	$ 146,717,596	$ 1,358,015
TOTAL LIABILITIES AND NET ASSETS	$ 4,433,847	$ 383,606,792	$ 749,003,153	$ 2,514,800

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Cardiff Roman Catholic Sep. School Dist. # 684	Chinook's Edge School Div. # 73
ASSETS				
Current:				
Cash and temporary investments	$ -	$ 1,782	$ 24,751	$ 13,115,219
Accounts receivable (net after allowances)	4,883,078	231,779	-	9,383,687
Prepaid expenses	211,956	23,669	-	1,432,683
Other current assets	-	-	-	6,030,081
	5,095,034	257,230	24,751	29,961,670
School generated assets	363,791	9,591	-	1,169,406
Trust assets	248,462	-	-	938,499
Long term accounts receivable	-	-	-	-
Long term investments	87,000	344,116	-	137,316
Capital assets	42,312,486	341,042	-	122,210,245
TOTAL ASSETS	$ 48,106,774	$ 951,979	$ 24,751	$ 154,417,136
LIABILITIES				
Current:				
Bank indebtedness	$ 1,610,592	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,500,752	44,593	6,393	13,531,364
Deferred revenue	721,517	3,161	-	3,944,748
Deferred capital allocations	188,879	190,674	-	7,007,345
Current portion of long term debt	661,074	21,470	-	1,006,747
	4,682,815	259,898	6,393	25,490,204
School generated liabilities	363,791	9,591	-	1,169,406
Trust liabilities	248,462	-	-	938,499
Employee future benefits liability	-	-	-	140,248
Long Term Debt	4,970,320	34,302	-	2,037,924
Other long term liabilities	-	-	-	-
Unamortized capital allocations	33,792,340	165,815	-	99,491,665
TOTAL LIABILITIES	$ 44,057,728	$ 469,606	$ 6,393	$ 129,267,946
NET ASSETS				
Unrestricted net assets	$ 348,829	$ 329,761	$ 18,358	$ 1,000,000
Operating Reserves	408,336	33,159	-	3,897,643
Accumulated Operating Surplus (Deficit)	757,164	362,920	18,358	4,897,643
Investment in capital assets	2,888,751	119,453	-	19,673,913
Capital Reserves	403,130	-	-	577,634
Total Capital Funds	3,291,882	119,453	-	20,251,547
Total net assets	$ 4,049,046	$ 482,373	$ 18,358	$ 25,149,190
TOTAL LIABILITIES AND NET ASSETS	$ 48,106,774	$ 951,979	$ 24,751	$ 154,417,136

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3
ASSETS				
Current:				
Cash and temporary investments	$ 12,796,839	$ 16,627,012	$ 9,999,189	$ 1,388,460
Accounts receivable (net after allowances)	4,230,029	530,165	496,215	324,065
Prepaid expenses	182,205	160,653	158,095	2,374
Other current assets	215,953	113,902	-	-
	17,425,026	17,431,732	10,653,499	1,714,899
School generated assets	552,746	299,795	318,507	102,834
Trust assets	61,188	278,487	62,539	155,517
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	351,115
Capital assets	69,066,994	28,698,223	18,136,894	23,506,874
TOTAL ASSETS	$ 87,105,954	$ 46,708,237	$ 29,171,439	$ 25,831,239
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ 130,998
Accounts payable and accrued liabilities	1,898,540	1,882,555	1,012,429	93,987
Deferred revenue	1,267,314	1,414,318	650,536	326,869
Deferred capital allocations	11,082,348	8,628,858	4,183,882	914,410
Current portion of long term debt	449,718	369,265	50,000	-
	14,697,920	12,294,996	5,896,847	1,466,264
School generated liabilities	552,746	299,795	318,507	102,834
Trust liabilities	61,188	278,487	62,539	155,517
Employee future benefits liability	-	-	-	-
Long Term Debt	3,512,248	1,897,364	-	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	63,408,386	21,420,061	15,366,165	21,845,825
TOTAL LIABILITIES	$ 82,232,488	$ 36,190,703	$ 21,644,058	$ 23,570,440
NET ASSETS				
Unrestricted net assets	$ 150,406	$ 934,128	$ 1,823,171	$ 431,920
Operating Reserves	2,995,909	4,506,600	1,993,925	167,830
Accumulated Operating Surplus (Deficit)	3,146,315	5,440,728	3,817,096	599,750
Investment in capital assets	1,696,640	5,011,533	2,720,743	1,661,049
Capital Reserves	30,511	65,273	989,542	-
Total Capital Funds	1,727,151	5,076,806	3,710,285	1,661,049
Total net assets	$ 4,873,466	$ 10,517,534	$ 7,527,381	$ 2,260,799
TOTAL LIABILITIES AND NET ASSETS	$ 87,105,954	$ 46,708,237	$ 29,171,439	$ 25,831,239

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Edmonton Catholic Sep. School Dist. # 7	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14
ASSETS				
Current:				
Cash and temporary investments	$ 39,117,238	$ 144,599,208	$ 10,222,750	$ 1,688,882
Accounts receivable (net after allowances)	12,490,637	11,412,329	2,420,104	1,096,005
Prepaid expenses	3,878,090	540,447	131,142	630,257
Other current assets	361,733	5,887,446	-	27,921,198
	55,847,698	162,439,430	12,773,996	31,336,342
School generated assets	-	4,322,459	640,157	2,798,451
Trust assets	3,215,321	473,787	33,228	3,123,464
Long term accounts receivable	-	485,852	-	-
Long term investments	-	-	-	-
Capital assets	159,798,206	374,922,556	34,987,111	45,362,377
TOTAL ASSETS	$ 218,861,225	$ 542,644,084	$ 48,434,492	$ 82,620,634
LIABILITIES				
Current:				
Bank indebtedness	$ 72,163	$ -	$ -	$ -
Accounts payable and accrued liabilities	25,047,806	47,175,063	2,153,710	8,251,961
Deferred revenue	7,734,993	12,899,005	3,074,576	2,044,666
Deferred capital allocations	11,859,558	41,940,793	-	9,050,373
Current portion of long term debt	1,056,659	(3,928,303)	853,687	994,868
	45,771,179	98,086,558	6,081,973	20,341,868
School generated liabilities	-	4,322,459	640,157	2,798,451
Trust liabilities	3,215,321	473,787	33,228	3,123,464
Employee future benefits liability	4,169,851	-	401,912	-
Long Term Debt	2,130,332	16,577,519	1,656,737	5,034,208
Other long term liabilities	-	1,324,642	-	-
Unamortized capital allocations	135,802,116	244,670,702	27,150,967	35,255,874
TOTAL LIABILITIES	$ 191,088,799	$ 365,455,667	$ 35,964,974	$ 66,553,865
NET ASSETS				
Unrestricted net assets	$ 4,282,024	$ -	$ 746,774	$ -
Operating Reserves	-	52,803,115	6,027,879	10,654,112
Accumulated Operating Surplus (Deficit)	4,282,024	52,803,115	6,774,653	10,654,112
Investment in capital assets	20,809,099	117,602,639	5,325,726	4,394,790
Capital Reserves	2,681,303	6,782,663	369,139	1,017,867
Total Capital Funds	23,490,402	124,385,302	5,694,865	5,412,657
Total net assets	$ 27,772,426	$ 177,188,417	$ 12,469,518	$ 16,066,769
TOTAL LIABILITIES AND NET ASSETS	$ 218,861,225	$ 542,644,084	$ 48,434,492	$ 82,620,634

Statements of Financial Position

As at August 31, 2009

	(in dollars)			
	Evergreen Catholic Sep. Regional Div. # 2	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833
ASSETS				
Current:				
Cash and temporary investments	$ 6,022,484	$ 3,098,284	$ 6,420,050	$ 41,072,709
Accounts receivable (net after allowances)	1,121,142	476,132	3,550,858	2,808,439
Prepaid expenses	295,103	115,802	237,459	712,467
Other current assets	-	-	-	-
	7,438,729	3,690,218	10,208,367	44,593,615
School generated assets	404,192	103,252	1,309,884	1,144,955
Trust assets	145,007	37,277	473,689	977,689
Long term accounts receivable	-	-	-	350,000
Long term investments	-	8,045	-	-
Capital assets	40,857,543	2,218,593	60,133,784	55,064,094
TOTAL ASSETS	$ 48,845,471	$ 6,057,385	$ 72,125,724	$ 102,130,353
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,899,508	1,046,553	3,903,800	4,826,640
Deferred revenue	564,883	1,709,284	939,040	1,406,220
Deferred capital allocations	-	-	323,185	31,045,958
Current portion of long term debt	338,605	16,040	532,374	-
	2,802,996	2,771,877	5,698,399	37,277,818
School generated liabilities	404,192	103,252	1,309,884	1,144,955
Trust liabilities	145,007	37,277	473,689	977,689
Employee future benefits liability	-	-	26,700	-
Long Term Debt	2,182,479	50,714	1,747,514	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	35,643,741	499,370	51,034,747	46,275,219
TOTAL LIABILITIES	$ 41,178,415	$ 3,462,490	$ 60,290,933	$ 85,675,681
NET ASSETS				
Unrestricted net assets	$ 492,154	$ -	$ -	$ 7,849
Operating Reserves	4,442,850	942,426	2,568,396	5,701,988
Accumulated Operating Surplus (Deficit)	4,935,004	942,426	2,568,396	5,709,837
Investment in capital assets	2,692,727	1,652,469	6,848,600	8,788,867
Capital Reserves	39,325	-	2,417,795	1,955,968
Total Capital Funds	2,732,052	1,652,469	9,266,395	10,744,835
Total net assets	$ 7,667,056	$ 2,594,895	$ 11,834,791	$ 16,454,672
TOTAL LIABILITIES AND NET ASSETS	$ 48,845,471	$ 6,057,385	$ 72,125,724	$ 102,130,353

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Fort McMurray Roman Catholic Sep. School Dist. # 32	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28
ASSETS				
Current:				
Cash and temporary investments	$ 26,637,507	$ 9,476,032	$ 11,984,938	$ 3,543,708
Accounts receivable (net after allowances)	30,413,105	1,132,657	3,745,876	3,250,349
Prepaid expenses	112,044	100,730	258,635	252,294
Other current assets	-	102,766	225,894	106,188
	57,162,656	10,812,185	16,215,343	7,152,539
School generated assets	838,918	260,415	1,238,582	574,390
Trust assets	683,628	681,239	158,323	49,505
Long term accounts receivable	-	-	-	289,712
Long term investments	5,632,122	-	-	-
Capital assets	49,779,249	52,798,664	40,318,082	66,208,639
TOTAL ASSETS	$ 114,096,573	$ 64,552,503	$ 57,930,330	$ 74,274,785
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	5,175,262	2,607,356	2,731,337	2,351,302
Deferred revenue	2,202,634	637,040	2,359,169	2,512,630
Deferred capital allocations	49,875,597	3,141,860	10,426,938	1,611,321
Current portion of long term debt	119,120	425,341	624,003	674,747
	57,372,613	6,811,596	16,141,447	7,150,000
School generated liabilities	838,918	260,415	1,238,582	574,390
Trust liabilities	683,628	681,239	158,323	49,505
Employee future benefits liability	-	30,630	-	-
Long Term Debt	863,360	967,313	3,505,274	1,899,524
Other long term liabilities	-	-	-	-
Unamortized capital allocations	34,233,607	44,342,170	30,473,362	59,593,816
TOTAL LIABILITIES	$ 93,992,126	$ 53,093,364	$ 51,516,988	$ 69,267,235
NET ASSETS				
Unrestricted net assets	$ 359,041	$ -	$ 136,741	$ -
Operating Reserves	770,612	3,580,303	403,528	159,072
Accumulated Operating Surplus (Deficit)	1,129,653	3,580,303	540,269	159,072
Investment in capital assets	14,563,153	7,064,044	5,816,498	4,040,546
Capital Reserves	4,411,641	814,793	56,575	807,932
Total Capital Funds	18,974,794	7,878,837	5,873,073	4,848,478
Total net assets	$ 20,104,447	$ 11,459,140	$ 6,413,342	$ 5,007,550
TOTAL LIABILITIES AND NET ASSETS	$ 114,096,573	$ 64,552,503	$ 57,930,330	$ 74,274,785

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Grande Prairie School Dist. # 2357	Grande Yellowhead Regional Div. # 35	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2
ASSETS				
Current:				
Cash and temporary investments	$ 5,964,139	$ 10,857,913	$ 11,741,270	$ 5,612,304
Accounts receivable (net after allowances)	3,203,173	1,053,629	1,193,791	1,754,193
Prepaid expenses	888,883	588,734	49,767	561,247
Other current assets	199,462	64,383	100,363	-
	10,255,657	12,564,659	13,085,191	7,927,744
School generated assets	671,047	750,867	585,000	304,426
Trust assets	844,113	672,610	465,190	-
Long term accounts receivable	-	22,500	-	-
Long term investments	-	-	-	121,920
Capital assets	80,515,707	35,983,102	30,587,872	26,885,045
TOTAL ASSETS	$ 92,286,524	$ 49,993,738	$ 44,723,253	$ 35,239,135
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,681,939	2,327,096	2,770,094	2,748,802
Deferred revenue	3,788,192	471,060	2,197,501	1,626,821
Deferred capital allocations	1,991,451	79,154	101,495	49,279
Current portion of long term debt	903,659	633,228	(429,775)	14,720
	9,365,241	3,510,538	4,639,315	4,439,622
School generated liabilities	671,047	750,867	585,000	304,426
Trust liabilities	844,113	672,610	465,190	-
Employee future benefits liability	-	-	-	142,000
Long Term Debt	4,112,770	1,131,654	4,636,978	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	73,905,686	27,773,992	22,786,904	19,329,895
TOTAL LIABILITIES	$ 88,898,857	$ 33,839,661	$ 33,113,387	$ 24,215,943
NET ASSETS				
Unrestricted net assets	$ 838,446	$ 2,020,128	$ 2,365,355	$ 2,689,697
Operating Reserves	424,526	3,592,845	5,203,981	108,510
Accumulated Operating Surplus (Deficit)	1,262,972	5,612,973	7,569,336	2,798,207
Investment in capital assets	1,593,592	6,408,222	3,593,763	7,540,430
Capital Reserves	531,103	4,132,882	446,767	684,555
Total Capital Funds	2,124,695	10,541,104	4,040,530	8,224,985
Total net assets	$ 3,387,667	$ 16,154,077	$ 11,609,866	$ 11,023,192
TOTAL LIABILITIES AND NET ASSETS	$ 92,286,524	$ 49,993,738	$ 44,723,253	$ 35,239,135

Statements of Financial Position

As at August 31, 2009

	(in dollars)			
	Greater Southern Public Francophone Education Region # 4	Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Catholic Regional Div. # 29	High Prairie School Div. # 48
ASSETS				
Current:				
Cash and temporary investments	$ 3,299,083	$ 3,943,535	$ 2,799,165	$ 21,657,811
Accounts receivable (net after allowances)	1,587,460	1,027,312	1,599,672	471,042
Prepaid expenses	92,536	91,388	930,682	404,501
Other current assets	-	-	-	-
	4,979,079	5,062,235	5,329,519	22,533,354
School generated assets	38,637	44,036	1,281,098	484,632
Trust assets	1,000,952	32,052	231,470	727,707
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	14,493,249	10,272,175	36,773,405	25,099,192
TOTAL ASSETS	$ 20,511,917	$ 15,410,498	$ 43,615,492	$ 48,844,885
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ 243,860	$ -	$ -
Accounts payable and accrued liabilities	1,361,312	939,664	1,902,015	2,218,923
Deferred revenue	920,045	948,879	1,772,371	637,437
Deferred capital allocations	-	836,698	46,057	5,830,027
Current portion of long term debt	-	-	1,106,817	140,549
	2,281,357	2,969,101	4,827,260	8,826,936
School generated liabilities	38,637	44,036	1,281,098	484,632
Trust liabilities	1,000,952	32,052	231,470	727,707
Employee future benefits liability	-	-	-	-
Long Term Debt	-	-	6,627,327	111,963
Other long term liabilities	-	-	-	-
Unamortized capital allocations	13,866,882	9,347,296	23,917,239	20,400,753
TOTAL LIABILITIES	$ 17,187,828	$ 12,392,485	$ 36,884,394	$ 30,551,991
NET ASSETS				
Unrestricted net assets	$ 836,545	$ 1,207,720	$ 1,394,821	$ -
Operating Reserves	1,861,177	838,700	-	9,426,814
Accumulated Operating Surplus (Deficit)	2,697,722	2,046,420	1,394,821	9,426,814
Investment in capital assets	626,367	924,878	5,122,022	4,445,923
Capital Reserves	-	46,715	214,256	4,420,157
Total Capital Funds	626,367	971,593	5,336,278	8,866,080
Total net assets	$ 3,324,089	$ 3,018,013	$ 6,731,099	$ 18,292,894
TOTAL LIABILITIES AND NET ASSETS	$ 20,511,917	$ 15,410,498	$ 43,615,492	$ 48,844,885

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150
ASSETS				
Current:				
Cash and temporary investments	$ 9,460,030	$ 8,263,482	$ 6,485,079	$ 13,806,986
Accounts receivable (net after allowances)	1,027,083	3,614,982	711,934	1,144,139
Prepaid expenses	43,087	65,731	4,564	45,356
Other current assets	2,157	311,477	-	166,115
	10,532,357	12,255,672	7,201,577	15,162,596
School generated assets	310,759	1,029,324	1,783,060	305,910
Trust assets	394,499	247,941	-	11,155
Long term accounts receivable	-	-	-	-
Long term investments	-	-	4,137,128	-
Capital assets	22,953,280	58,748,629	23,485,558	29,741,425
TOTAL ASSETS	$ 34,190,895	$ 72,281,566	$ 36,607,323	$ 45,221,086
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,033,813	1,337,732	1,019,764	1,927,220
Deferred revenue	370,887	1,982,864	636,586	1,252,757
Deferred capital allocations	275,912	7,427,628	887,439	8,849,146
Current portion of long term debt	472,537	337,993	129,788	313,624
	3,153,149	11,086,217	2,673,577	12,342,747
School generated liabilities	310,759	1,029,324	1,783,060	305,910
Trust liabilities	394,499	247,941	-	11,155
Employee future benefits liability	-	-	-	137,755
Long Term Debt	1,334,783	775,802	342,927	667,364
Other long term liabilities	-	-	608,075	-
Unamortized capital allocations	18,193,957	53,161,976	18,989,407	23,862,841
TOTAL LIABILITIES	$ 23,387,147	$ 66,301,260	$ 24,397,046	$ 37,327,772
NET ASSETS				
Unrestricted net assets	$ 241,241	$ -	$ 2,031,564	$ -
Operating Reserves	5,658,172	722,024	6,155,277	1,269,873
Accumulated Operating Surplus (Deficit)	5,899,413	722,024	8,186,841	1,269,873
Investment in capital assets	2,951,995	4,472,858	4,023,436	4,897,596
Capital Reserves	1,952,340	785,424	-	1,725,845
Total Capital Funds	4,904,335	5,258,282	4,023,436	6,623,441
Total net assets	$ 10,803,748	$ 5,980,306	$ 12,210,277	$ 7,893,314
TOTAL LIABILITIES AND NET ASSETS	$ 34,190,895	$ 72,281,566	$ 36,607,323	$ 45,221,086

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20
ASSETS				
Current:				
Cash and temporary investments	$ 19,054,835	$ 8,590,882	$ 12,693,802	$ 2,541,321
Accounts receivable (net after allowances)	2,732,387	275,153	2,637,926	1,423,051
Prepaid expenses	198,535	87,390	62,871	491,165
Other current assets	140,390	-	197,384	127,081
	22,126,147	8,953,425	15,591,983	4,582,618
School generated assets	1,538,569	396,460	1,658,552	543,572
Trust assets	572,198	3,548	-	12,826
Long term accounts receivable	-	-	-	-
Long term investments	-	-	2,522,017	-
Capital assets	74,766,636	15,069,895	31,118,037	19,531,432
TOTAL ASSETS	$ 99,003,550	$ 24,423,328	$ 50,890,589	$ 24,670,448
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	8,356,015	411,319	2,640,398	2,029,415
Deferred revenue	2,795,245	356,605	3,393,056	622,338
Deferred capital allocations	6,596,882	5,745,691	4,328,393	186,088
Current portion of long term debt	991,932	272,333	347,138	167,089
	18,740,074	6,785,948	10,708,985	3,004,930
School generated liabilities	1,538,569	396,460	1,658,552	543,572
Trust liabilities	572,198	3,548	-	12,826
Employee future benefits liability	-	-	-	-
Long Term Debt	3,278,753	1,720,672	799,245	569,641
Other long term liabilities	-	-	2,515,207	-
Unamortized capital allocations	66,735,649	10,484,684	25,597,444	16,841,389
TOTAL LIABILITIES	$ 90,865,243	$ 19,391,312	$ 41,279,433	$ 20,972,358
NET ASSETS				
Unrestricted net assets	$ 716,692	$ 320,676	$ 1,825,343	$ 1,018,217
Operating Reserves	2,623,139	2,067,618	3,411,602	726,396
Accumulated Operating Surplus (Deficit)	3,339,831	2,388,294	5,236,945	1,744,613
Investment in capital assets	3,760,301	2,592,214	4,374,211	1,953,477
Capital Reserves	1,038,175	51,515	-	-
Total Capital Funds	4,798,476	2,643,729	4,374,211	1,953,477
Total net assets	$ 8,138,307	$ 5,032,023	$ 9,611,156	$ 3,698,090
TOTAL LIABILITIES AND NET ASSETS	$ 99,003,550	$ 24,423,335	$ 50,890,589	$ 24,670,448

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10
ASSETS				
Current:				
Cash and temporary investments	$ 8,317,904	$ 486,175	$ 771,507	$ 17,331,041
Accounts receivable (net after allowances)	1,531,475	61,916	14,663	1,153,548
Prepaid expenses	271,657	268,791	16,980	100,097
Other current assets	459,240	-	-	-
	10,580,276	816,882	803,150	18,584,686
School generated assets	1,220,394	-	11,482	892,933
Trust assets	1,729,825	-	-	193,070
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	27,991,726	276,317	1,508,965	55,871,799
TOTAL ASSETS	$ 41,522,221	$ 1,093,199	$ 2,323,597	$ 75,542,488
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	2,583,637	37,835	18,213	1,608,638
Deferred revenue	1,490,484	281,228	22,074	1,419,530
Deferred capital allocations	19,908	-	-	6,889,804
Current portion of long term debt	699,431	-	-	643,880
	4,793,460	319,063	40,287	10,561,852
School generated liabilities	1,220,394	-	11,482	892,933
Trust liabilities	1,729,825	-	-	193,070
Employee future benefits liability	-	-	-	-
Long Term Debt	2,383,431	-	-	2,527,088
Other long term liabilities	-	-	-	-
Unamortized capital allocations	20,514,913	-	1,486,243	46,403,214
TOTAL LIABILITIES	$ 30,642,023	$ 319,063	$ 1,538,012	$ 60,578,157
NET ASSETS				
Unrestricted net assets	$ 974,147	$ 497,822	$ 452,212	$ 489,459
Operating Reserves	3,184,500	-	212,885	6,514,803
Accumulated Operating Surplus (Deficit)	4,158,647	497,822	665,097	7,004,261
Investment in capital assets	4,393,951	276,314	22,722	6,297,595
Capital Reserves	2,327,600	-	97,766	1,662,474
Total Capital Funds	6,721,551	276,314	120,488	7,960,069
Total net assets	$ 10,880,198	$ 774,136	$ 785,585	$ 14,964,330
TOTAL LIABILITIES AND NET ASSETS	$ 41,522,221	$ 1,093,199	$ 2,323,597	$ 75,542,488

Statements of Financial Position

As at August 31, 2009

	(in dollars)			
	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26
ASSETS				
Current:				
Cash and temporary investments	$ 13,082,085	$ 20,020,676	$ 2,960,704	$ 1,730,379
Accounts receivable (net after allowances)	2,412,721	4,299,441	377,097	1,891,913
Prepaid expenses	786,744	291,009	101,303	300,930
Other current assets	-	110,636	25,290	7,216
	16,281,550	24,721,762	3,464,394	3,930,438
School generated assets	1,305,487	502,508	70,644	569,006
Trust assets	56,509	-	58,706	201,440
Long term accounts receivable	30,293	202,307	-	-
Long term investments	-	-	17,913	-
Capital assets	67,383,196	63,740,920	17,343,086	28,708,456
TOTAL ASSETS	$ 85,057,035	$ 89,167,497	$ 20,954,743	$ 33,409,340
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	6,237,747	3,920,637	184,463	2,784,664
Deferred revenue	2,557,725	2,172,138	251,093	1,413,450
Deferred capital allocations	292,967	10,111,063	683,229	398,187
Current portion of long term debt	761,185	1,080,838	13,133	382,704
	9,849,624	17,284,676	1,131,918	4,979,005
School generated liabilities	1,305,487	502,508	70,644	569,006
Trust liabilities	56,509	-	58,706	201,440
Employee future benefits liability	21,400	17,908	-	-
Long Term Debt	4,029,106	1,135,018	-	2,316,296
Other long term liabilities	-	-	-	-
Unamortized capital allocations	54,866,322	54,823,521	16,773,083	18,450,880
TOTAL LIABILITIES	$ 70,128,448	$ 73,763,631	$ 18,034,351	$ 26,516,627
NET ASSETS				
Unrestricted net assets	$ 1,830	$ 1,875,977	$ 485,510	$ (1,865,852)
Operating Reserves	6,600,178	2,622,210	1,636,798	1,199,987
Accumulated Operating Surplus (Deficit)	6,602,008	4,498,187	2,122,308	(665,865)
Investment in capital assets	7,726,579	6,703,219	556,870	7,558,578
Capital Reserves	600,000	4,202,460	241,214	-
Total Capital Funds	8,326,579	10,905,679	798,084	7,558,578
Total net assets	$ 14,928,587	$ 15,403,866	$ 2,920,392	$ 6,892,713
TOTAL LIABILITIES AND NET ASSETS	$ 85,057,035	$ 89,167,497	$ 20,954,743	$ 33,409,340

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7
ASSETS				
Current:				
Cash and temporary investments	$ 16,147,535	$ 12,285,975	$ 5,115,715	$ 3,915,306
Accounts receivable (net after allowances)	2,209,531	3,657,425	5,541,487	1,565,126
Prepaid expenses	90,945	110,004	395,874	105,317
Other current assets	-	282,331	443,484	348,042
	18,448,011	16,335,735	11,496,560	5,933,792
School generated assets	1,480,363	700,471	1,067,607	502,432
Trust assets	225,742	257,870	70,203	570,686
Long term accounts receivable	593,324	21,038	-	-
Long term investments	-	-	-	-
Capital assets	81,870,881	40,877,722	70,427,509	23,907,560
TOTAL ASSETS	$ 102,618,321	$ 58,192,836	$ 83,061,879	$ 30,914,469
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	3,744,701	1,831,722	3,810,223	753,601
Deferred revenue	813,479	1,362,922	1,470,378	510,655
Deferred capital allocations	1,399,933	1,233,793	287,385	(346,709)
Current portion of long term debt	505,351	825,328	1,068,310	644,001
	6,463,464	5,253,764	6,636,296	1,561,548
School generated liabilities	1,480,363	700,471	1,067,607	502,432
Trust liabilities	225,742	257,870	70,203	570,686
Employee future benefits liability	-	-	-	-
Long Term Debt	1,158,392	2,434,811	3,706,960	2,407,257
Other long term liabilities	996,539	-	-	-
Unamortized capital allocations	72,098,875	29,670,713	55,169,495	16,199,419
TOTAL LIABILITIES	$ 82,423,375	$ 38,317,629	$ 66,650,561	$ 21,241,341
NET ASSETS				
Unrestricted net assets	$ 847,737	$ 2,004,845	$ 38,274	$ 903,068
Operating Reserves	9,269,991	6,528,161	2,084,746	3,021,122
Accumulated Operating Surplus (Deficit)	10,117,728	8,533,006	2,123,020	3,924,190
Investment in capital assets	8,108,258	7,946,870	10,482,743	4,656,883
Capital Reserves	1,968,960	3,395,331	3,805,556	1,092,055
Total Capital Funds	10,077,218	11,342,201	14,288,299	5,748,938
Total net assets	$ 20,194,946	$ 19,875,207	$ 16,411,319	$ 9,673,128
TOTAL LIABILITIES AND NET ASSETS	$ 102,618,321	$ 58,192,836	$ 83,061,880	$ 30,914,469

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104
ASSETS				
Current:				
Cash and temporary investments	$ 7,142,317	$ 6,948,071	$ 10,514,830	$ 14,638,071
Accounts receivable (net after allowances)	504,296	1,841,859	2,624,375	3,234,296
Prepaid expenses	74,174	331,686	862,121	248,939
Other current assets	-	3,350	158,695	409,825
	7,720,787	9,124,966	14,160,021	18,531,131
School generated assets	301,119	729,931	1,059,585	1,351,392
Trust assets	655,732	904,868	1,364,740	370,660
Long term accounts receivable	-	-	-	-
Long term investments	54,819	-	225,149	49,227
Capital assets	20,143,770	20,303,351	70,522,569	71,405,817
TOTAL ASSETS	$ 28,876,227	$ 31,063,116	$ 87,332,064	$ 91,708,227
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	998,826	2,747,648	3,300,363	4,694,133
Deferred revenue	1,306,675	1,272,431	1,458,388	3,924,789
Deferred capital allocations	442,446	776,726	2,023,072	1,332,978
Current portion of long term debt	315,810	182,490	610,684	1,576,963
	3,063,757	4,979,295	7,392,507	11,528,863
School generated liabilities	301,119	729,931	1,059,585	1,351,392
Trust liabilities	655,732	904,868	1,364,740	370,660
Employee future benefits liability	-	-	1,075,903	87,000
Long Term Debt	806,221	1,234,738	4,449,230	5,021,689
Other long term liabilities	22,100	-	-	-
Unamortized capital allocations	14,992,400	13,319,335	59,561,232	57,069,092
TOTAL LIABILITIES	$ 19,841,329	$ 21,168,168	$ 74,903,197	$ 75,428,696
NET ASSETS				
Unrestricted net assets	$ 344,778	$ 311,120	$ -	$ 2,070,916
Operating Reserves	2,989,731	2,855,064	5,125,191	6,021,074
Accumulated Operating Surplus (Deficit)	3,334,509	3,166,184	5,125,191	8,091,990
Investment in capital assets	4,029,339	5,566,788	5,690,460	7,738,074
Capital Reserves	1,671,050	1,161,976	1,613,216	449,467
Total Capital Funds	5,700,389	6,728,764	7,303,676	8,187,541
Total net assets	$ 9,034,898	$ 9,894,948	$ 12,428,867	$ 16,279,531
TOTAL LIABILITIES AND NET ASSETS	$ 28,876,227	$ 31,063,116	$ 87,332,064	$ 91,708,227

Statements of Financial Position

As at August 31, 2009

(in dollars)

	Rocky View School Div. # 41	St. Albert Protestant Sep. School Dist. # 6	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38
ASSETS				
Current:				
Cash and temporary investments	$ 8,582,869	$ 10,004,926	$ 6,893,267	$ 3,323,895
Accounts receivable (net after allowances)	4,100,005	1,764,598	3,100,333	1,921,304
Prepaid expenses	531,389	133,105	228,038	466,294
Other current assets	104,851	-	-	64,662
	13,319,114	11,902,629	10,221,638	5,776,155
School generated assets	2,758,086	711,389	637,522	203,895
Trust assets	917,764	384,609	58,905	82,942
Long term accounts receivable	1,924	-	-	-
Long term investments	-	-	51,431	-
Capital assets	147,779,542	28,783,512	42,324,538	37,401,055
TOTAL ASSETS	$ 164,776,430	$ 41,782,139	$ 53,294,034	$ 43,464,047
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	8,170,007	3,960,920	2,387,212	1,022,146
Deferred revenue	2,326,236	526,337	1,146,835	2,090,785
Deferred capital allocations	113,841	-	68,299	73,311
Current portion of long term debt	2,320,641	922,811	380,878	439,513
	12,930,725	5,410,068	3,983,224	3,625,755
School generated liabilities	2,758,086	711,389	637,522	203,895
Trust liabilities	917,764	384,609	58,905	82,942
Employee future benefits liability	-	-	-	-
Long Term Debt	8,635,723	4,205,987	829,335	1,932,646
Other long term liabilities	-	-	-	-
Unamortized capital allocations	114,923,107	17,596,966	38,373,097	33,216,888
TOTAL LIABILITIES	$ 140,165,405	$ 28,309,019	$ 43,882,083	$ 39,062,126
NET ASSETS				
Unrestricted net assets	$ -	$ 922,520	$ 882,891	$ 349,180
Operating Reserves	2,094,094	6,153,837	5,787,836	1,840,734
Accumulated Operating Surplus (Deficit)	2,094,094	7,076,357	6,670,727	2,189,914
Investment in capital assets	21,900,076	6,057,746	2,741,224	1,812,007
Capital Reserves	616,855	339,017	-	400,000
Total Capital Funds	22,516,931	6,396,763	2,741,224	2,212,007
Total net assets	$ 24,611,025	$ 13,473,120	$ 9,411,951	$ 4,401,921
TOTAL LIABILITIES AND NET ASSETS	$ 164,776,430	$ 41,782,139	$ 53,294,034	$ 43,464,047

Statements of Financial Position

As at August 31, 2009

	(in dollars)			
	Sturgeon School Div. # 24	Suzuki Charter School Society	Valhalla School Foundation	Westmount Charter School Society
ASSETS				
Current:				
Cash and temporary investments	$ 6,741,025	$ 226,763	$ 5,561	$ 1,563,856
Accounts receivable (net after allowances)	709,258	53,144	3,000	236,559
Prepaid expenses	681,046	10,587	10,411	107,527
Other current assets	-	-	-	-
	8,131,329	290,494	18,972	1,907,942
School generated assets	394,793	49,390	962	110,758
Trust assets	86,645	-	-	-
Long term accounts receivable	-	-	-	-
Long term investments	-	-	-	-
Capital assets	22,075,814	917,772	13,179	-
TOTAL ASSETS	$ 30,688,581	$ 1,257,656	$ 33,113	$ 2,018,700
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,251,024	38,386	39,645	551,071
Deferred revenue	1,069,684	21,990	-	166,113
Deferred capital allocations	1,866,154	52,000	-	-
Current portion of long term debt	203,211	-	-	-
	4,390,073	112,376	39,645	717,184
School generated liabilities	394,793	49,390	962	110,758
Trust liabilities	86,645	-	-	-
Employee future benefits liability	-	-	-	-
Long Term Debt	921,627	-	-	-
Other long term liabilities	-	-	-	-
Unamortized capital allocations	18,409,985	774,508	-	-
TOTAL LIABILITIES	$ 24,203,123	$ 936,274	$ 40,607	$ 827,942
NET ASSETS				
Unrestricted net assets	$ 714,201	$ 158,118	$ (20,673)	$ 864,853
Operating Reserves	2,383,013	-	-	325,905
Accumulated Operating Surplus (Deficit)	3,097,214	158,118	(20,673)	1,190,758
Investment in capital assets	2,540,991	143,264	13,179	-
Capital Reserves	847,253	20,000	-	-
Total Capital Funds	3,388,244	163,264	13,179	-
Total net assets	$ 6,485,458	$ 321,382	$ (7,494)	$ 1,190,758
TOTAL LIABILITIES AND NET ASSETS	$ 30,688,581	$ 1,257,656	$ 33,113	$ 2,018,700

Statements of Financial Position

As at August 31, 2009

	(in dollars)			
	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
ASSETS				
Current:				
Cash and temporary investments	$ 1,102,909	$ 9,862,215	$ 17,221,380	$ 18,422,952
Accounts receivable (net after allowances)	2,049,667	1,618,143	1,228,092	3,522,708
Prepaid expenses	170,775	193,224	208,399	689,097
Other current assets	-	195,289	130,196	6,580
	3,323,351	11,868,871	18,788,067	22,641,337
School generated assets	359,864	926,859	866,306	633,887
Trust assets	256,429	199,566	225,775	719,785
Long term accounts receivable	-	732	43,722	-
Long term investments	1,970,939	-	-	-
Capital assets	40,189,248	33,279,768	61,304,329	53,330,413
TOTAL ASSETS	$ 46,099,831	$ 46,275,795	$ 81,228,199	$ 77,325,422
LIABILITIES				
Current:				
Bank indebtedness	$ -	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,846,882	2,028,257	3,747,665	4,333,615
Deferred revenue	613,367	2,429,859	2,390,520	1,508,060
Deferred capital allocations	-	2,376,676	4,112,529	8,272,022
Current portion of long term debt	573,901	737,376	505,277	329,945
	3,034,150	7,572,168	10,755,991	14,443,642
School generated liabilities	359,864	926,859	866,306	633,887
Trust liabilities	256,429	199,566	225,775	719,785
Employee future benefits liability	133,347	14,100	-	-
Long Term Debt	1,959,810	2,681,052	2,466,388	1,863,536
Other long term liabilities	969,828	42,633	-	-
Unamortized capital allocations	32,991,120	26,184,934	49,975,384	43,710,872
TOTAL LIABILITIES	$ 39,704,548	$ 37,621,312	$ 64,289,844	$ 61,371,722
NET ASSETS				
Unrestricted net assets	$ -	$ -	$ 2,403,007	$ 1,092,464
Operating Reserves	1,399,492	3,801,089	4,572,816	5,693,087
Accumulated Operating Surplus (Deficit)	1,399,492	3,801,089	6,975,823	6,785,551
Investment in capital assets	4,664,417	3,676,405	8,357,280	7,426,059
Capital Reserves	331,374	1,176,989	1,605,252	1,742,090
Total Capital Funds	4,995,791	4,853,394	9,962,532	9,168,149
Total net assets	$ 6,395,283	$ 8,654,483	$ 16,938,355	$ 15,953,700
TOTAL LIABILITIES AND NET ASSETS	$ 46,099,831	$ 46,275,795	$ 81,228,199	$ 77,325,422

Statements of Financial Position

As at August 31, 2009

	(in dollars)	
	2009 Actual Totals	2008 Actual Totals (As restated)
ASSETS		
Current:		
Cash and temporary investments	$ 971,246,077	$ 1,105,639,758
Accounts receivable (net after allowances)	221,232,307	255,370,576
Prepaid expenses	29,123,616	31,459,370
Other current assets	58,636,532	31,625,091
	1,280,238,532	1,424,094,795
School generated assets	68,504,009	68,670,063
Trust assets	28,530,525	29,939,744
Long term accounts receivable	2,078,204	3,893,586
Long term investments	72,589,814	67,754,787
Capital assets	3,927,982,179	3,495,748,975
TOTAL ASSETS	$ 5,379,923,263	$ 5,090,101,951
LIABILITIES		
Current:		
Bank indebtedness	$ 2,057,613	$ 3,771,350
Accounts payable and accrued liabilities	359,090,625	336,801,226
Deferred revenue	161,266,660	177,565,165
Deferred capital allocations	328,485,452	437,860,729
Current portion of long term debt	35,884,422	43,513,376
	886,784,772	999,511,846
School generated liabilities	68,504,009	68,670,063
Trust liabilities	28,530,525	29,939,744
Employee future benefits liability	28,050,200	28,328,949
Long Term Debt	175,536,367	212,640,503
Other long term liabilities	8,204,724	8,945,170
Unamortized capital allocations	3,123,428,537	2,698,527,345
TOTAL LIABILITIES	$ 4,319,039,134	$ 4,046,563,620
NET ASSETS		
Unrestricted net assets	$ 75,670,347	$ 114,483,400
Operating Reserves	293,521,151	291,421,824
Accumulated Operating Surplus (Deficit)	369,191,498	405,905,225
Investment in capital assets	592,717,382	536,406,478
Capital Reserves	98,975,257	101,226,639
Total Capital Funds	691,692,639	637,633,116
Total net assets	$ 1,060,884,137	$ 1,043,538,341
TOTAL LIABILITIES AND NET ASSETS	$ 5,379,923,271	$ 5,090,101,961

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Almadina School Society	Aspen View Regional Div. # 19	Aurora School Ltd.	Battle River Regional Div. # 31
REVENUES				
Government of Alberta	$ 7,215,421	$ 34,105,351	$ 3,790,664	$ 67,884,602
Federal Government and/or First Nations	-	1,598,798	-	37,907
Other Alberta school authorities	-	-	-	11,446
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	-	-	32,180	602,802
Transportation fees	90,555	234,149	107,605	30,434
Other sales and services	-	580,347	-	1,610,895
Investment income	8,576	281,474	48,280	203,771
Gifts and donations	-	22,209	-	63,165
Rentals of facilities	-	56,140	-	16,612
Net school generated funds	26,161	521,297	56,201	1,466,693
Gains on disposal of capital assets	-	-	-	39,521
Amortization of capital allocations	8,750	685,808	364,206	1,587,247
Other revenue	-	-	-	-
	7,349,463	38,085,573	4,399,136	73,555,095
EXPENSES				
Salaries, wages and benefits	4,543,513	25,042,447	2,539,516	56,124,464
Services, contracts and supplies	2,721,257	11,434,852	1,366,839	14,710,721
Net school generated funds	26,161	521,297	56,201	1,466,693
Amortization	42,506	1,231,077	701,752	3,449,061
Debt Servicing	-	272,394	1,514	511,615
Losses on disposal of capital assets	-	-	-	11,340
Other expense	-	-	-	-
	7,333,437	38,502,067	4,665,822	76,273,894
Excess(deficiency) before extraordinary items	16,026	(416,494)	(266,686)	(2,718,799)
Extraordinary item	-	-	-	(919,784)
Excess(Deficiency) of revenues over expenses	$ 16,026	$ (416,494)	$ (266,686)	$ (3,638,583)
Changes in Financial Position:				
Cash generated (used) by operations	$ 120,497	$ (3,834,095)	$ (249,801)	$ 598,938
Cash generated (used) by investing activities	(39,411)	(1,072,461)	(295,047)	(7,980,189)
Cash generated (used) by financing activities	-	5,264,187	-	8,516,246
Net sources (uses) of cash equivalents during year	81,088	357,631	(544,848)	1,134,995
Cash equivalents at beginning of the year	897,763	3,450,932	2,241,724	14,898,547
Cash equivalents at end of the year	$ 978,849	$ 3,808,563	$ 1,696,876	$ 16,033,542

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Black Gold Regional Div. # 18	Boyle Street Education Centre	Buffalo Trail Public Schools Regional Div. # 28	Calgary Arts Academy Society
REVENUES				
Government of Alberta	$ 75,092,562	$ 2,348,623	$ 48,027,864	$ 3,870,914
Federal Government and/or First Nations	163,039	-	327,103	-
Other Alberta school authorities	469	-	23,776	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	615,438	-	406,310	63,130
Transportation fees	129,746	-	75,303	71,743
Other sales and services	390,356	483	507,016	-
Investment income	202,996	24,979	87,514	2,983
Gifts and donations	22,013	147,336	30,813	-
Rentals of facilities	94,872	-	12,900	8,602
Net school generated funds	1,292,673	-	635,392	106,924
Gains on disposal of capital assets	15,376	-	47,510	-
Amortization of capital allocations	3,082,799	-	1,882,394	57,300
Other revenue	-	-	-	-
	81,102,339	2,521,421	52,063,895	4,181,596
EXPENSES				
Salaries, wages and benefits	60,837,067	1,517,704	34,411,080	2,303,914
Services, contracts and supplies	13,285,567	1,034,258	14,489,422	1,599,009
Net school generated funds	1,292,673	-	635,392	106,924
Amortization	3,745,290	36,839	2,185,483	168,726
Debt Servicing	333,149	-	601,040	-
Losses on disposal of capital assets	3,085	-	-	-
Other expense	-	-	-	-
	79,496,831	2,588,801	52,322,417	4,178,573
Excess(deficiency) before extraordinary items	1,605,508	(67,380)	(258,522)	3,023
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 1,605,508	$ (67,380)	$ (258,522)	$ 3,023
Changes in Financial Position:				
Cash generated (used) by operations	$ (2,371,550)	$ (1,341,720)	$ (644,288)	$ 40,175
Cash generated (used) by investing activities	(2,629,392)	(12,192)	(7,151,292)	(178,489)
Cash generated (used) by financing activities	2,566,274	-	9,157,631	104,403
Net sources (uses) of cash equivalents during year	(2,434,668)	(1,353,912)	1,362,051	(33,911)
Cash equivalents at beginning of the year	12,911,695	1,459,177	6,724,463	329,635
Cash equivalents at end of the year	$ 10,477,027	$ 105,265	$ 8,086,514	$ 295,724

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Calgary Girls' School Society	Calgary Roman Catholic Sep. School Dist. # 1	Calgary School Dist. # 19	Calgary Science School Society
REVENUES				
Government of Alberta	$ 5,390,038	$ 375,856,896	$ 872,094,025	$ 5,652,062
Federal Government and/or First Nations	-	1,176,372	2,756,810	-
Other Alberta school authorities	-	5,386	956,476	-
Out of province authorities	-	-	514,593	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	45,994	1,512,752	7,274,795	241,088
Transportation fees	304,946	901,946	5,463,027	286,095
Other sales and services	80,805	4,811,905	22,775,858	42,741
Investment income	55,053	787,095	108,434	27,849
Gifts and donations	4,630	1,383,111	1,068,107	30,639
Rentals of facilities	4,500	2,459,564	7,655,457	1,782
Net school generated funds	215,163	3,048,840	7,937,339	210,937
Gains on disposal of capital assets	-	21,869	5,139,429	-
Amortization of capital allocations	19,192	12,262,842	17,754,155	57,563
Other revenue	353,361	-	-	2,879
	6,473,682	404,228,578	951,498,505	6,553,635
EXPENSES				
Salaries, wages and benefits	2,858,830	310,449,508	740,294,119	3,395,357
Services, contracts and supplies	2,425,284	76,838,426	169,789,040	2,506,268
Net school generated funds	211,630	3,048,840	7,937,339	210,937
Amortization	125,593	15,238,052	32,288,487	178,154
Debt Servicing	2,811	507,539	3,254,352	-
Losses on disposal of capital assets	-	-	-	2,613
Other expense	414,960	-	-	-
	6,039,108	406,082,365	953,563,337	6,293,329
Excess(deficiency) before extraordinary items	434,574	(1,853,787)	(2,064,832)	260,306
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 434,574	$ (1,853,787)	$ (2,064,832)	$ 260,306
Changes in Financial Position:				
Cash generated (used) by operations	$ 316,199	$ 3,035,785	$ 4,619,882	$ 566,710
Cash generated (used) by investing activities	(284,678)	(32,611,644)	(84,799,326)	(65,378)
Cash generated (used) by financing activities	253,682	3,363,149	30,426,164	61,341
Net sources (uses) of cash equivalents during year	285,203	(26,212,710)	(49,753,280)	562,673
Cash equivalents at beginning of the year	3,575,550	65,648,072	204,322,457	1,367,163
Cash equivalents at end of the year	$ 3,860,753	$ 39,435,362	$ 154,569,177	$ 1,929,836

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

	(in dollars)			
	Canadian Rockies Regional Div. # 12	CAPE-Centre for Academic and Personal Excellence Institute	Cardiff Roman Catholic Sep. School Dist. # 684	Chinook's Edge School Div. # 73
REVENUES				
Government of Alberta	$ 21,487,682	$ 1,500,401	$ 33,000	$ 97,538,753
Federal Government and/or First Nations	2,769,266	-	-	177,265
Other Alberta school authorities	226,967	-	-	43,302
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	631,808
Instruction resource fees	180,692	74,138	-	1,055,864
Transportation fees	-	-	-	89,843
Other sales and services	130,057	809	-	509,249
Investment income	9,160	2,197	-	157,877
Gifts and donations	-	2,935	-	115,439
Rentals of facilities	122,924	-	-	174,790
Net school generated funds	129,010	11,951	-	1,915,265
Gains on disposal of capital assets	17,998	-	-	205,009
Amortization of capital allocations	1,352,497	500	-	3,142,356
Other revenue	90,405	-	-	-
	26,516,658	1,592,931	33,000	105,756,820
EXPENSES				
Salaries, wages and benefits	18,585,983	1,125,492	-	78,255,841
Services, contracts and supplies	5,159,860	507,837	14,642	16,526,847
Net school generated funds	129,010	11,951	-	1,915,265
Amortization	1,664,213	31,517	-	5,879,531
Debt Servicing	794,825	6,873	-	340,452
Losses on disposal of capital assets	-	10,821	-	28,974
Other expense	-	-	-	-
	26,333,890	1,694,491	14,642	102,946,910
Excess(deficiency) before extraordinary items	182,768	(101,560)	18,358	2,809,910
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 182,768	$ (101,560)	$ 18,358	$ 2,809,910
Changes in Financial Position:				
Cash generated (used) by operations	$ (345,851)	$ (224,733)	$ 24,751	$ 12,662,169
Cash generated (used) by investing activities	(3,867,473)	(237,315)	-	(27,361,930)
Cash generated (used) by financing activities	1,722,358	406,140	-	15,760,646
Net sources (uses) of cash equivalents during year	(2,490,965)	(55,908)	24,751	1,060,885
Cash equivalents at beginning of the year	880,373	57,690	-	12,054,334
Cash equivalents at end of the year	$ (1,610,592)	$ 1,782	$ 24,751	$ 13,115,219

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Christ the Redeemer Catholic Sep. Regional Div. # 3	Clearview School Div. # 71	East Central Alberta Catholic Sep. Schools Regional Div. # 16	East Central Francophone Education Region # 3
REVENUES				
Government of Alberta	$ 59,527,937	$ 26,541,975	$ 19,835,640	$ 9,332,457
Federal Government and/or First Nations	385,984	1,797	1,762	422,953
Other Alberta school authorities	50,870	3,000	16,280	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	117,146	-	-	-
Instruction resource fees	610,748	317,068	121,560	42,043
Transportation fees	-	16,540	14,658	3,585
Other sales and services	150,891	450,513	47,818	-
Investment income	199,402	134,399	94,944	26,435
Gifts and donations	175,369	55,761	525	1,200
Rentals of facilities	21,372	13,342	30,381	-
Net school generated funds	932,537	244,744	401,746	55,506
Gains on disposal of capital assets	-	3,611	8,153	-
Amortization of capital allocations	3,404,660	1,359,514	587,647	602,809
Other revenue	138,387	-	263,843	41,353
	65,715,303	29,142,264	21,424,957	10,528,341
EXPENSES				
Salaries, wages and benefits	44,163,852	20,894,648	14,476,064	6,868,828
Services, contracts and supplies	14,902,925	5,217,161	5,185,030	2,971,215
Net school generated funds	932,537	244,744	401,746	55,506
Amortization	4,360,486	1,998,604	771,056	649,622
Debt Servicing	383,065	246,842	17,440	2,419
Losses on disposal of capital assets	-	-	21,199	-
Other expense	-	-	-	-
	64,742,865	28,601,999	20,872,535	10,547,590
Excess(deficiency) before extraordinary items	972,438	540,265	552,422	(19,249)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 972,438	$ 540,265	$ 552,422	$ (19,249)
Changes in Financial Position:				
Cash generated (used) by operations	$ (1,358,011)	$ 2,631,704	$ 331,254	$ (276,963)
Cash generated (used) by investing activities	(7,823,419)	(5,206,023)	(2,608,330)	(6,998,527)
Cash generated (used) by financing activities	2,542,451	3,855,477	3,953,222	7,622,899
Net sources (uses) of cash equivalents during year	(6,638,979)	1,281,158	1,676,146	347,409
Cash equivalents at beginning of the year	19,435,818	15,345,854	8,323,043	910,053
Cash equivalents at end of the year	$ 12,796,839	$ 16,627,012	$ 9,999,189	$ 1,257,462

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

	(in dollars)			
	Edmonton Catholic Sep. School Dist. # 7	Edmonton School Dist. # 7	Elk Island Catholic Sep. Regional Div. # 41	Elk Island Public Schools Regional Div. # 14
REVENUES				
Government of Alberta	$ 283,719,081	$ 700,112,262	$ 51,025,780	$ 143,284,057
Federal Government and/or First Nations	4,471,257	2,637,262	94,905	126,525
Other Alberta school authorities	200,813	4,073,227	8,576	438,813
Out of province authorities	-	-	6,472	25,609
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	9,499,723	3,674,846	357,162	965,442
Transportation fees	3,929,301	8,851,081	150,022	561,644
Other sales and services	6,085,513	22,522,501	1,137,818	920,947
Investment income	601,825	3,758,713	142,935	631,231
Gifts and donations	551,747	7,548,361	29,900	45,021
Rentals of facilities	3,032,345	3,636,596	84,872	214,555
Net school generated funds	3,034,818	15,725,931	153,809	1,619,166
Gains on disposal of capital assets	1,783,445	-	29,792	18,571
Amortization of capital allocations	4,066,201	8,468,482	2,091,518	2,187,877
Other revenue	-	-	-	-
	320,976,069	781,009,262	55,313,561	151,039,458
EXPENSES				
Salaries, wages and benefits	238,485,588	609,783,927	42,217,714	111,987,834
Services, contracts and supplies	76,845,383	122,779,711	9,063,051	34,543,771
Net school generated funds	3,034,818	15,725,931	153,809	1,619,166
Amortization	5,633,696	23,118,076	2,723,440	3,723,445
Debt Servicing	565,547	1,622,054	309,995	418,758
Losses on disposal of capital assets	58,459	12,382	-	7,716
Other expense	56,901	-	-	-
	324,680,392	773,042,081	54,468,009	152,300,690
Excess(deficiency) before extraordinary items	(3,704,323)	7,967,181	845,552	(1,261,232)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (3,704,323)	$ 7,967,181	$ 845,552	$ (1,261,232)
Changes in Financial Position:				
Cash generated (used) by operations	$ 300,397	$ 32,261,149	$ 902,273	$ (11,449,241)
Cash generated (used) by investing activities	(54,035,611)	(85,350,603)	(2,430,279)	(7,774,625)
Cash generated (used) by financing activities	48,887,450	11,592,158	1,398,336	12,584,108
Net sources (uses) of cash equivalents during year	(4,847,764)	(41,497,296)	(129,670)	(6,639,758)
Cash equivalents at beginning of the year	43,892,839	186,096,504	10,352,420	8,328,640
Cash equivalents at end of the year	$ 39,045,075	$ 144,599,208	$ 10,222,750	$ 1,688,882

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Evergreen Catholic Sep. Regional Div. # 2	FFCA Charter School Society	Foothills School Div. # 38	Fort McMurray Public School Dist. # 2833
REVENUES				
Government of Alberta	$ 27,859,584	$ 22,236,741	$ 61,701,372	$ 57,832,013
Federal Government and/or First Nations	48,378	-	266,049	427,725
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	467,765	429,203	564,940	320,736
Transportation fees	-	911,019	50,960	307,375
Other sales and services	481,976	23,348	16,203	22,600
Investment income	75,280	126,532	98,785	59,280
Gifts and donations	861	600	-	152,853
Rentals of facilities	-	-	40,139	510,977
Net school generated funds	226,168	824,234	2,056,717	1,331,146
Gains on disposal of capital assets	-	-	14,484	-
Amortization of capital allocations	2,139,382	165,611	2,552,326	2,431,173
Other revenue	-	-	416,523	357,440
	31,299,394	24,717,288	67,778,498	63,753,318
EXPENSES				
Salaries, wages and benefits	22,931,170	14,980,120	49,394,337	45,053,917
Services, contracts and supplies	4,923,384	7,976,539	11,889,654	13,011,110
Net school generated funds	226,168	824,234	2,056,717	1,331,146
Amortization	2,531,579	1,029,676	3,812,553	2,837,363
Debt Servicing	260,607	34,441	270,364	34,906
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	-
	30,872,908	24,845,010	67,423,625	62,268,442
Excess(deficiency) before extraordinary items	426,486	(127,722)	354,873	1,484,876
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 426,486	$ (127,722)	$ 354,873	$ 1,484,876
Changes in Financial Position:				
Cash generated (used) by operations	$ 1,349,606	$ 441,073	$ 2,919,915	$ 490,266
Cash generated (used) by investing activities	(1,678,234)	(1,607,037)	(3,063,244)	(7,091,173)
Cash generated (used) by financing activities	1,144,002	38,331	1,694,326	29,933,553
Net sources (uses) of cash equivalents during year	815,374	(1,127,633)	1,550,997	23,332,646
Cash equivalents at beginning of the year	5,207,110	4,225,917	4,869,053	17,740,063
Cash equivalents at end of the year	$ 6,022,484	$ 3,098,284	$ 6,420,050	$ 41,072,709

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Fort McMurray Roman Catholic Sep. School Dist. # 32	Fort Vermilion School Div. # 52	Golden Hills School Div. # 75	Grande Prairie Roman Catholic Sep. School Dist. # 28
REVENUES				
Government of Alberta	$ 45,825,762	$ 35,200,339	$ 56,491,453	$ 35,184,325
Federal Government and/or First Nations	519,067	4,968,022	2,236,384	19,055
Other Alberta school authorities	-	160,778	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	45,000	-
Instruction resource fees	242,710	128,241	851,787	146,666
Transportation fees	186,269	-	17,374	-
Other sales and services	152,324	204,343	4,320,044	244,661
Investment income	361,046	66,699	74,491	249,115
Gifts and donations	390,683	7,500	5,145	-
Rentals of facilities	193,604	456,638	88,254	64,484
Net school generated funds	590,588	493,734	2,985,903	462,384
Gains on disposal of capital assets	-	65,233	440	-
Amortization of capital allocations	1,636,756	2,105,470	2,369,613	2,128,917
Other revenue	156,319	-	-	-
	50,255,128	43,856,997	69,485,888	38,499,607
EXPENSES				
Salaries, wages and benefits	37,952,753	30,747,708	47,242,938	27,552,907
Services, contracts and supplies	8,974,460	8,962,539	15,460,035	7,876,262
Net school generated funds	590,588	493,734	2,985,903	462,384
Amortization	2,749,568	3,266,936	3,053,838	2,322,980
Debt Servicing	103,445	150,539	339,644	375,480
Losses on disposal of capital assets	-	14,119	-	-
Other expense	-	-	-	-
	50,370,814	43,635,575	69,082,358	38,590,013
Excess(deficiency) before extraordinary items	(115,686)	221,422	403,530	(90,406)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (115,686)	$ 221,422	$ 403,530	$ (90,406)
Changes in Financial Position:				
Cash generated (used) by operations	$ 26,554,537	$ 2,267,233	$ 71,136	$ (3,274,594)
Cash generated (used) by investing activities	(9,705,033)	(1,550,216)	(6,090,343)	(11,481,803)
Cash generated (used) by financing activities	1,929,714	3,041,050	14,317,080	5,491,100
Net sources (uses) of cash equivalents during year	18,779,218	3,758,067	8,297,873	(9,265,297)
Cash equivalents at beginning of the year	7,858,289	5,717,965	3,687,065	12,809,005
Cash equivalents at end of the year	$ 26,637,507	$ 9,476,032	$ 11,984,938	$ 3,543,708

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

	(in dollars)			
	Grande Prairie School Dist. # 2357	Grande Yellowhead Regional Div. # 35	Grasslands Regional Div. # 6	Greater North Central Francophone Education Region # 2
REVENUES				
Government of Alberta	$ 62,935,502	$ 50,528,005	$ 35,754,014	$ 31,536,998
Federal Government and/or First Nations	41,933	342,321	687,513	1,246,476
Other Alberta school authorities	595,490	4,477	20,208	245,333
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	9,946	-
Instruction resource fees	498,763	380,278	263,998	129,362
Transportation fees	-	10,838	-	-
Other sales and services	818,348	206,968	241,511	41,121
Investment income	175,864	172,010	182,060	65,404
Gifts and donations	132,907	29,169	17,450	24,251
Rentals of facilities	54,339	44,385	86,163	183,416
Net school generated funds	565,963	1,205,907	719,905	519,969
Gains on disposal of capital assets	-	231,314	90	-
Amortization of capital allocations	3,048,834	1,337,076	897,287	1,260,862
Other revenue	-	9,043	-	-
	68,867,943	54,501,791	38,880,145	35,253,192
EXPENSES				
Salaries, wages and benefits	47,324,209	36,005,350	27,827,780	21,260,037
Services, contracts and supplies	16,492,051	13,832,520	7,974,507	11,718,683
Net school generated funds	565,963	1,205,907	719,905	519,969
Amortization	3,232,886	2,788,158	1,333,715	1,487,936
Debt Servicing	516,395	203,945	416,008	4,411
Losses on disposal of capital assets	-	-	-	4,497
Other expense	-	-	-	-
	68,131,504	54,035,880	38,271,915	34,995,533
Excess(deficiency) before extraordinary items	736,439	465,911	608,230	257,659
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 736,439	$ 465,911	$ 608,230	$ 257,659
Changes in Financial Position:				
Cash generated (used) by operations	$ 600,247	$ 2,656,242	$ 28,574	$ 1,590,237
Cash generated (used) by investing activities	(13,578,515)	(5,711,928)	(9,920,790)	(4,065,215)
Cash generated (used) by financing activities	3,337,437	3,332,477	867,123	4,181,263
Net sources (uses) of cash equivalents during year	(9,640,831)	276,791	(9,025,093)	1,706,285
Cash equivalents at beginning of the year	15,604,970	10,581,122	20,766,363	3,906,019
Cash equivalents at end of the year	$ 5,964,139	$ 10,857,913	$ 11,741,270	$ 5,612,304

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Greater Southern Public Francophone Education Region # 4	Greater Southern Sep. Catholic Francophone Education Region # 4	Greater St. Albert Catholic Regional Div. # 29	High Prairie School Div. # 48
REVENUES				
Government of Alberta	$ 15,291,350	$ 10,411,360	$ 60,232,682	$ 35,041,064
Federal Government and/or First Nations	723,618	575,123	145,228	3,168,586
Other Alberta school authorities	69,596	-	-	331,614
Out of province authorities	-	-	37,228	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	90,092	5,906	1,219,681	194,850
Transportation fees	-	-	486,335	198,921
Other sales and services	74,447	18,445	526,142	573,627
Investment income	29,733	56,973	70,330	169,809
Gifts and donations	62,024	-	-	-
Rentals of facilities	5,429	8,754	-	38,709
Net school generated funds	38,637	108,354	1,051,919	336,184
Gains on disposal of capital assets	300	-	10,000	22,421
Amortization of capital allocations	448,384	247,379	1,724,629	950,303
Other revenue	-	-	-	67,501
	16,833,610	11,432,294	65,504,174	41,093,589
EXPENSES				
Salaries, wages and benefits	10,768,473	6,924,429	46,544,844	28,964,064
Services, contracts and supplies	5,693,499	3,798,355	14,965,083	8,156,754
Net school generated funds	38,637	108,354	1,051,919	336,184
Amortization	492,391	497,480	2,134,727	1,670,216
Debt Servicing	2,220	-	757,231	39,016
Losses on disposal of capital assets	6,678	-	-	-
Other expense	-	-	-	-
	17,001,898	11,328,618	65,453,804	39,166,234
Excess(deficiency) before extraordinary items	(168,288)	103,676	50,370	1,927,355
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (168,288)	$ 103,676	$ 50,370	$ 1,927,355
Changes in Financial Position:				
Cash generated (used) by operations	$ 124,231	$ 546,668	$ (1,258,348)	$ 3,732,535
Cash generated (used) by investing activities	(4,037,672)	(3,699,556)	(1,359,775)	(4,858,501)
Cash generated (used) by financing activities	3,807,812	3,937,229	721,976	9,622,429
Net sources (uses) of cash equivalents during year	(105,629)	784,341	(1,896,147)	8,496,463
Cash equivalents at beginning of the year	3,404,712	2,915,334	4,695,312	13,161,348
Cash equivalents at end of the year	$ 3,299,083	$ 3,699,675	$ 2,799,165	$ 21,657,811

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Holy Family Catholic Regional Div. # 37	Holy Spirit Roman Catholic Sep. Regional Div. # 4	Horizon School Div. # 67	Lakeland Roman Catholic Sep. School Dist. # 150
REVENUES				
Government of Alberta	$ 21,249,351	$ 40,598,779	$ 35,333,192	$ 19,732,683
Federal Government and/or First Nations	2,558,766	1,079,833	877	490,086
Other Alberta school authorities	142,688	-	72,025	-
Out of province authorities	-	-	-	11,900
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	40,633	398,512	231,068	54,498
Transportation fees	-	-	-	-
Other sales and services	127,253	192,157	44,773	356,666
Investment income	118,872	23,195	195,275	68,644
Gifts and donations	20,494	5,023	2,000	49,517
Rentals of facilities	17,193	-	16,850	-
Net school generated funds	449,864	1,614,533	2,433,220	382,029
Gains on disposal of capital assets	10,070	599,623	9,831	-
Amortization of capital allocations	1,109,363	1,552,323	667,975	1,100,723
Other revenue	-	-	527,222	-
	25,844,547	46,063,978	39,534,308	22,246,746
EXPENSES				
Salaries, wages and benefits	18,454,279	33,539,893	26,327,609	14,938,234
Services, contracts and supplies	4,522,211	7,027,138	9,417,018	4,715,762
Net school generated funds	449,864	1,614,533	2,433,220	382,029
Amortization	1,529,220	1,784,521	1,028,922	1,438,913
Debt Servicing	265,506	119,258	53,972	117,779
Losses on disposal of capital assets	220	-	1,764	11,190
Other expense	-	-	-	-
	25,221,300	44,085,343	39,262,505	21,603,907
Excess(deficiency) before extraordinary items	623,247	1,978,635	271,803	642,839
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 623,247	$ 1,978,635	$ 271,803	$ 642,839
Changes in Financial Position:				
Cash generated (used) by operations	$ 2,486,442	$ 9,867,147	$ 1,192,928	$ 734,000
Cash generated (used) by investing activities	(1,457,481)	(12,000,554)	(2,464,843)	(11,120,326)
Cash generated (used) by financing activities	1,000,954	916,773	686,865	9,216,673
Net sources (uses) of cash equivalents during year	2,029,915	(1,216,634)	(585,050)	(1,169,653)
Cash equivalents at beginning of the year	7,430,115	9,480,116	7,070,129	14,976,639
Cash equivalents at end of the year	$ 9,460,030	$ 8,263,482	$ 6,485,079	$ 13,806,986

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Lethbridge School Dist. # 51	Living Waters Catholic Regional Div. # 42	Livingstone Range School Div. # 68	Medicine Hat Catholic Sep. Regional Div. # 20
REVENUES				
Government of Alberta	$ 73,126,076	$ 15,350,300	$ 38,008,287	$ 26,452,034
Federal Government and/or First Nations	354,196	33,716	2,917,163	-
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	469,639	18,660	167,986	295,694
Transportation fees	-	13,707	-	-
Other sales and services	1,002,421	-	1,177,681	411,728
Investment income	216,590	56,624	192,064	45,225
Gifts and donations	-	-	-	58,091
Rentals of facilities	6,000	-	57,433	264,681
Net school generated funds	1,481,123	537,196	511,830	735,663
Gains on disposal of capital assets	-	-	13,274	-
Amortization of capital allocations	1,644,982	1,097,820	1,633,402	690,681
Other revenue	-	83,073	-	-
	78,301,027	17,191,096	44,679,120	28,953,797
EXPENSES				
Salaries, wages and benefits	61,841,821	12,591,660	32,348,332	21,200,988
Services, contracts and supplies	12,289,075	3,181,825	10,371,582	4,915,024
Net school generated funds	1,481,123	537,196	511,830	735,663
Amortization	1,902,550	1,284,403	2,161,281	892,539
Debt Servicing	513,028	223,725	152,961	97,395
Losses on disposal of capital assets	-	-	7,594	-
Other expense	-	-	-	-
	78,027,597	17,818,809	45,553,580	27,841,609
Excess(deficiency) before extraordinary items	273,430	(627,713)	(874,460)	1,112,188
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 273,430	$ (627,713)	$ (874,460)	$ 1,112,188
Changes in Financial Position:				
Cash generated (used) by operations	$ 663,347	$ (338,049)	$ 9,351,086	$ 1,086,584
Cash generated (used) by investing activities	(23,076,114)	(450,016)	(6,723,315)	(671,533)
Cash generated (used) by financing activities	23,025,724	214,785	424,138	141,151
Net sources (uses) of cash equivalents during year	612,957	(573,280)	3,051,909	556,202
Cash equivalents at beginning of the year	18,441,878	9,164,162	9,641,893	1,985,119
Cash equivalents at end of the year	$ 19,054,835	$ 8,590,882	$ 12,693,802	$ 2,541,321

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Medicine Hat School Dist. # 76	Mother Earth's Children's Charter School Society	New Horizons Charter School Society	Northern Gateway Regional Div. # 10
REVENUES				
Government of Alberta	$ 58,243,401	$ 976,106	$ 1,665,247	$ 51,721,910
Federal Government and/or First Nations	200,572	729,885	874	1,889,571
Other Alberta school authorities	117,257	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	543,753
Instruction resource fees	653,676	-	17,917	352,261
Transportation fees	-	-	-	45,826
Other sales and services	1,590,159	-	14,455	92,693
Investment income	152,699	9,025	6,880	116,022
Gifts and donations	45,465	-	-	-
Rentals of facilities	90,476	-	-	62,352
Net school generated funds	1,346,083	7,389	10,409	720,322
Gains on disposal of capital assets	-	45	-	38,351
Amortization of capital allocations	944,500	110,000	30,332	1,882,954
Other revenue	-	1,292	-	8,920
	63,384,288	1,833,742	1,746,114	57,474,935
EXPENSES				
Salaries, wages and benefits	48,044,975	928,434	958,574	39,059,474
Services, contracts and supplies	11,385,830	631,726	640,026	13,537,017
Net school generated funds	1,346,083	7,389	10,409	720,322
Amortization	1,532,710	137,214	32,856	2,789,028
Debt Servicing	304,899	1,304	933	364,945
Losses on disposal of capital assets	44,209	93,031	-	-
Other expense	-	-	-	-
	62,658,706	1,799,098	1,642,798	56,470,786
Excess(deficiency) before extraordinary items	725,582	34,644	103,316	1,004,149
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 725,582	$ 34,644	$ 103,316	$ 1,004,149
Changes in Financial Position:				
Cash generated (used) by operations	$ (505,400)	$ 109,684	$ 35,718	$ 2,915,886
Cash generated (used) by investing activities	(2,896,638)	(161,344)	(25,246)	(1,663,769)
Cash generated (used) by financing activities	1,642,383	-	-	7,345,761
Net sources (uses) of cash equivalents during year	(1,759,655)	(51,660)	10,472	8,597,878
Cash equivalents at beginning of the year	10,077,559	537,835	761,035	8,733,163
Cash equivalents at end of the year	$ 8,317,904	$ 486,175	$ 771,507	$ 17,331,041

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Northern Lights School Div. # 69	Northland School Div. # 61	Northwest Francophone Education Region # 1	Palliser Regional Div. # 26
REVENUES				
Government of Alberta	$ 61,141,976	$ 33,302,564	$ 5,476,345	$ 59,228,775
Federal Government and/or First Nations	2,538,812	17,348,956	193,233	913,394
Other Alberta school authorities	-	-	-	39,461
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	22,727
Instruction resource fees	44,251	-	14,933	166,278
Transportation fees	131,047	-	-	-
Other sales and services	214,434	1,216,473	8,221	765,654
Investment income	118,691	235,233	93,679	91,114
Gifts and donations	127,944	160,183	-	49,334
Rentals of facilities	10,550	842,649	3,793	205,814
Net school generated funds	906,754	544,033	78,184	665,934
Gains on disposal of capital assets	20,522	6,922	-	-
Amortization of capital allocations	1,671,887	2,375,287	470,344	943,007
Other revenue	-	-	-	112,048
	66,926,868	56,032,300	6,338,732	63,203,540
EXPENSES				
Salaries, wages and benefits	44,027,626	38,933,249	3,761,024	51,623,950
Services, contracts and supplies	17,696,689	13,993,884	1,991,372	12,475,780
Net school generated funds	906,754	544,033	78,184	665,934
Amortization	2,427,851	3,671,524	497,040	1,846,622
Debt Servicing	568,339	349,702	6,124	303,914
Losses on disposal of capital assets	4,703	15,455	15,797	-
Other expense	-	-	-	-
	65,631,962	57,507,847	6,349,541	66,916,200
Excess(deficiency) before extraordinary items	1,294,906	(1,475,547)	(10,809)	(3,712,660)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 1,294,906	$ (1,475,547)	$ (10,809)	$ (3,712,660)
Changes in Financial Position:				
Cash generated (used) by operations	$ 476,717	$ (1,345,750)	$ (367,554)	$ (3,283,989)
Cash generated (used) by investing activities	(24,547,634)	(10,099,832)	(2,519,337)	(2,918,149)
Cash generated (used) by financing activities	5,518,762	17,848,414	1,051,221	-
Net sources (uses) of cash equivalents during year	(18,552,155)	6,402,832	(1,835,670)	(6,202,138)
Cash equivalents at beginning of the year	31,634,240	13,617,843	4,796,374	7,932,517
Cash equivalents at end of the year	$ 13,082,085	$ 20,020,676	$ 2,960,704	$ 1,730,379

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Parkland School Div. # 70	Peace River School Div. # 10	Peace Wapiti School Div. # 76	Pembina Hills Regional Div. # 7
REVENUES				
Government of Alberta	$ 83,439,522	$ 38,255,806	$ 57,991,324	$ 46,930,784
Federal Government and/or First Nations	1,436,797	263,322	1,354,976	61,907
Other Alberta school authorities	37,470	-	454,301	3,734
Out of province authorities	5,470	-	276,253	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	1,295,152	212,955	612,441	335,826
Transportation fees	281,556	30,061	-	130,026
Other sales and services	947,240	237,859	555,764	774,798
Investment income	192,125	255,171	252,038	121,120
Gifts and donations	-	44,730	194,067	11,694
Rentals of facilities	15,839	91,854	223,454	18,054
Net school generated funds	348,958	537,443	1,488,894	449,879
Gains on disposal of capital assets	4,556	10,587	153,180	22,368
Amortization of capital allocations	2,338,703	2,072,314	1,756,653	1,214,846
Other revenue	29,752	569,642	185,674	-
	90,373,140	42,581,744	65,499,039	50,075,036
EXPENSES				
Salaries, wages and benefits	63,829,943	27,816,154	44,371,589	35,483,749
Services, contracts and supplies	23,690,115	9,398,255	15,674,306	12,067,231
Net school generated funds	348,958	537,443	1,488,894	449,879
Amortization	3,098,335	2,954,650	3,229,209	1,726,627
Debt Servicing	199,813	381,427	531,135	566,365
Losses on disposal of capital assets	-	-	-	29,687
Other expense	-	-	-	-
	91,167,164	41,087,929	65,295,133	50,323,538
Excess(deficiency) before extraordinary items	(794,024)	1,493,815	203,906	(248,502)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (794,024)	$ 1,493,815	$ 203,906	$ (248,502)
Changes in Financial Position:				
Cash generated (used) by operations	$ (900,132)	$ 3,374,900	$ (5,270,955)	$ (518,693)
Cash generated (used) by investing activities	(28,496,761)	(4,707,126)	(9,894,527)	(1,962,593)
Cash generated (used) by financing activities	27,568,911	2,188,022	4,032,115	193,964
Net sources (uses) of cash equivalents during year	(1,827,982)	855,796	(11,133,367)	(2,287,322)
Cash equivalents at beginning of the year	17,975,517	11,430,179	16,249,082	6,202,628
Cash equivalents at end of the year	$ 16,147,535	$ 12,285,975	$ 5,115,715	$ 3,915,306

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Prairie Land Regional Div. # 25	Prairie Rose School Div. # 8	Red Deer Catholic Regional Div. # 39	Red Deer Public School Dist. # 104
REVENUES				
Government of Alberta	$ 20,554,362	$ 43,699,723	$ 62,443,956	$ 84,169,781
Federal Government and/or First Nations	-	219,215	69,020	143,773
Other Alberta school authorities	-	83,659	50,846	201,530
Out of province authorities	-	120,324	274,227	-
Alberta Municipalities-special tax levies	274,072	-	-	-
Instruction resource fees	141,957	203,157	552,829	1,656,808
Transportation fees	-	-	78,482	238,837
Other sales and services	17,002	22,200	542,954	2,579,151
Investment income	298,559	78,286	197,729	246,350
Gifts and donations	8,277	214,076	-	109,627
Rentals of facilities	98,040	92,806	95,914	107,184
Net school generated funds	190,770	156,972	1,642,646	568,844
Gains on disposal of capital assets	15,604	989,689	-	-
Amortization of capital allocations	858,230	988,929	2,718,319	3,408,500
Other revenue	-	402,005	-	-
	22,456,873	47,251,041	68,666,922	93,430,385
EXPENSES				
Salaries, wages and benefits	16,437,558	30,808,484	44,797,089	69,522,277
Services, contracts and supplies	4,225,985	13,951,537	16,969,139	18,135,614
Net school generated funds	190,770	156,972	1,642,646	568,844
Amortization	1,394,934	1,457,113	3,192,968	4,440,653
Debt Servicing	114,679	139,399	360,192	691,123
Losses on disposal of capital assets	11,141	-	-	8,903
Other expense	-	-	-	-
	22,375,067	46,513,505	66,962,034	93,367,414
Excess(deficiency) before extraordinary items	81,806	737,536	1,704,888	62,971
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 81,806	$ 737,536	$ 1,704,888	$ 62,971
Changes in Financial Position:				
Cash generated (used) by operations	$ 725,008	$ (322,009)	$ 1,573,860	$ 1,394,977
Cash generated (used) by investing activities	(2,387,941)	(2,649,935)	(6,139,417)	(9,312,257)
Cash generated (used) by financing activities	1,792,111	3,348,943	10,150,711	9,094,844
Net sources (uses) of cash equivalents during year	129,178	376,999	5,585,154	1,177,564
Cash equivalents at beginning of the year	7,013,139	6,571,072	4,929,676	13,460,507
Cash equivalents at end of the year	$ 7,142,317	$ 6,948,071	$ 10,514,830	$ 14,638,071

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Rocky View School Div. # 41	St. Albert Protestant Sep. School Dist. # 6	St. Paul Education Regional Div. # 1	St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38
REVENUES				
Government of Alberta	$ 142,096,027	$ 55,215,580	$ 33,338,238	$ 24,078,868
Federal Government and/or First Nations	850,669	116,363	10,862,853	1,250,558
Other Alberta school authorities	219,137	162,958	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	2,110,090	720,298	238,074	198,098
Transportation fees	1,052,694	435,793	40,666	35,321
Other sales and services	941,935	1,595,468	312,645	449,571
Investment income	218,134	137,544	151,042	111,108
Gifts and donations	29,565	178,066	81,548	8,791
Rentals of facilities	426,405	50,688	87,380	61,528
Net school generated funds	4,227,071	1,424,322	616,712	32,722
Gains on disposal of capital assets	105,185	-	10,941	8,700
Amortization of capital allocations	6,099,851	1,629,403	1,133,078	1,894,062
Other revenue	-	-	154,010	-
	158,376,763	61,666,481	47,027,187	28,129,327
EXPENSES				
Salaries, wages and benefits	108,631,385	45,781,517	35,575,699	18,384,256
Services, contracts and supplies	35,723,038	11,467,543	8,724,608	7,637,441
Net school generated funds	4,227,071	1,424,322	616,712	32,722
Amortization	7,138,952	2,096,240	1,638,735	2,017,479
Debt Servicing	1,137,474	550,120	191,363	255,510
Losses on disposal of capital assets	-	5,130	-	-
Other expense	-	-	-	-
	156,857,920	61,324,872	46,747,117	28,327,408
Excess(deficiency) before extraordinary items	1,518,843	341,609	280,070	(198,081)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 1,518,843	$ 341,609	$ 280,070	$ (198,081)
Changes in Financial Position:				
Cash generated (used) by operations	$ (4,173,792)	$ 895,185	$ 514,298	$ (732,445)
Cash generated (used) by investing activities	(5,571,139)	(971,811)	(8,645,382)	(6,400,912)
Cash generated (used) by financing activities	1,400,500	-	7,998,829	3,819,944
Net sources (uses) of cash equivalents during year	(8,344,431)	(76,626)	(132,255)	(3,313,413)
Cash equivalents at beginning of the year	16,927,300	10,081,552	7,025,522	6,637,308
Cash equivalents at end of the year	$ 8,582,869	$ 10,004,926	$ 6,893,267	$ 3,323,895

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Sturgeon School Div. # 24	Suzuki Charter School Society	Valhalla School Foundation	Westmount Charter School Society
REVENUES				
Government of Alberta	$ 45,994,546	$ 1,984,093	$ 889,373	$ 10,511,963
Federal Government and/or First Nations	313,959	-	-	-
Other Alberta school authorities	-	-	-	-
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	-	-	-	-
Instruction resource fees	228,596	25,196	-	325,710
Transportation fees	-	-	-	258,693
Other sales and services	889,908	103,753	-	39,764
Investment income	82,289	1,427	-	31,823
Gifts and donations	-	3,876	64,459	87,921
Rentals of facilities	-	51,150	-	3,000
Net school generated funds	711,699	97,375	12,067	420,770
Gains on disposal of capital assets	-	-	-	-
Amortization of capital allocations	1,324,359	43,127	-	-
Other revenue	-	-	14,464	1,597
	49,545,356	2,309,997	980,363	11,681,241
EXPENSES				
Salaries, wages and benefits	35,778,560	1,495,750	493,635	6,672,379
Services, contracts and supplies	11,112,663	631,474	480,439	4,378,732
Net school generated funds	711,699	97,375	12,067	420,770
Amortization	1,618,830	57,139	1,464	-
Debt Servicing	122,613	2,005	253	-
Losses on disposal of capital assets	-	-	-	-
Other expense	-	-	-	-
	49,344,365	2,283,743	987,857	11,471,881
Excess(deficiency) before extraordinary items	200,991	26,254	(7,494)	209,360
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ 200,991	$ 26,254	$ (7,494)	$ 209,360
Changes in Financial Position:				
Cash generated (used) by operations	$ (245,222)	$ 21,412	$ 20,204	$ 247,769
Cash generated (used) by investing activities	(891,127)	(9,835)	(14,643)	-
Cash generated (used) by financing activities	2,505,568	-	-	-
Net sources (uses) of cash equivalents during year	1,369,219	11,577	5,561	247,769
Cash equivalents at beginning of the year	5,371,806	215,186	-	1,316,087
Cash equivalents at end of the year	$ 6,741,025	$ 226,763	$ 5,561	$ 1,563,856

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	Westwind School Div. # 74	Wetaskiwin Regional Div. # 11	Wild Rose School Div. # 66	Wolf Creek School Div. # 72
REVENUES				
Government of Alberta	$ 35,239,729	$ 41,932,898	$ 51,187,658	$ 66,461,612
Federal Government and/or First Nations	4,828,629	3,623,152	72,417	2,380,165
Other Alberta school authorities	66,493	11,600	-	12,000
Out of province authorities	-	-	-	-
Alberta Municipalities-special tax levies	85,379	-	-	-
Instruction resource fees	165,200	410,963	458,806	972,392
Transportation fees	55,738	19,508	-	252,244
Other sales and services	179,297	239,997	566,416	941,074
Investment income	196,055	115,982	140,685	343,669
Gifts and donations	24,033	10,210	168,698	91,420
Rentals of facilities	670	19,192	10,185	29,172
Net school generated funds	538,570	552,602	1,559,416	1,048,297
Gains on disposal of capital assets	2,002	1,860	1,101	8,484
Amortization of capital allocations	1,328,239	1,511,109	1,853,039	1,760,000
Other revenue	191,966	-	-	-
	42,902,000	48,449,093	56,018,421	74,300,529
EXPENSES				
Salaries, wages and benefits	33,006,099	36,499,044	40,239,908	56,662,089
Services, contracts and supplies	7,673,779	8,609,944	9,850,143	15,531,062
Net school generated funds	538,570	552,602	1,559,416	1,048,297
Amortization	1,694,704	1,775,353	3,195,748	2,548,959
Debt Servicing	320,731	376,974	306,437	238,542
Losses on disposal of capital assets	-	-	-	4,874
Other expense	-	-	-	-
	43,233,883	47,813,917	55,151,652	76,033,823
Excess(deficiency) before extraordinary items	(331,883)	635,176	866,769	(1,733,294)
Extraordinary item	-	-	-	-
Excess(Deficiency) of revenues over expenses	$ (331,883)	$ 635,176	$ 866,769	$ (1,733,294)
Changes in Financial Position:				
Cash generated (used) by operations	$ 217,638	$ 1,416,431	$ 5,849,351	$ (2,961,913)
Cash generated (used) by investing activities	(6,217,542)	(2,006,830)	(12,738,554)	(5,625,754)
Cash generated (used) by financing activities	1,318,808	2,952,571	8,152,396	2,726,017
Net sources (uses) of cash equivalents during year	(4,681,096)	2,362,172	1,263,193	(5,861,650)
Cash equivalents at beginning of the year	5,784,005	7,500,043	15,958,187	24,284,602
Cash equivalents at end of the year	$ 1,102,909	$ 9,862,215	$ 17,221,380	$ 18,422,952

Statements of Operations and Changes in Financial Position

For the year ended August 31, 2009

(in dollars)

	2009 Actual Totals	2009 Budget Totals	2008 Actual Totals (As restated)
REVENUES			
Government of Alberta	$ 5,047,353,480	$ 4,962,210,812	$ 4,837,146,686
Federal Government and/or First Nations	91,662,192	82,377,793	85,004,544
Other Alberta school authorities	9,162,056	9,440,636	9,342,117
Out of province authorities	1,272,076	1,177,258	1,289,627
Alberta Municipalities-special tax levies	1,729,831	715,215	1,326,387
Instruction resource fees	47,419,307	40,410,697	44,956,137
Transportation fees	26,581,513	25,564,533	23,897,285
Other sales and services	89,874,194	64,240,260	93,686,014
Investment income	14,542,501	21,290,889	31,800,941
Gifts and donations	13,970,853	4,624,026	11,688,442
Rentals of facilities	22,477,201	18,780,689	21,396,036
Net school generated funds	82,310,410	68,580,744	78,395,729
Gains on disposal of capital assets	9,707,481	837,650	16,397,915
Amortization of capital allocations	142,308,660	134,879,109	138,082,392
Other revenue	4,178,719	6,443,551	583,594
	5,604,550,474	5,441,573,862	5,394,993,847
EXPENSES			
Salaries, wages and benefits	4,133,505,612	4,042,445,418	3,907,986,486
Services, contracts and supplies	1,132,348,818	1,156,363,698	1,037,486,644
Net school generated funds	82,306,876	68,573,994	78,395,722
Amortization	215,421,994	201,500,722	200,430,588
Debt Servicing	23,631,275	26,417,517	29,118,936
Losses on disposal of capital assets	435,581	1,000	735,224
Other expense	471,861	2,800,000	215,991
	5,588,122,017	5,498,102,349	5,254,369,592
Excess(deficiency) before extraordinary items	16,428,457	(56,528,487)	140,624,255
Extraordinary item	(919,784)	-	-
Excess(Deficiency) of revenues over expenses	$ 15,508,673	$ (56,528,487)	$ 140,624,255
Changes in Financial Position:			
Cash generated (used) by operations	$ 99,359,858		$ 141,681,063
Cash generated (used) by investing activities	(647,752,884)		(467,780,497)
Cash generated (used) by financing activities	415,713,081		613,189,020
Net sources (uses) of cash equivalents during year	(132,679,945)		287,089,586
Cash equivalents at beginning of the year	1,101,868,408		814,778,822
Cash equivalents at end of the year	$ 969,188,463		$ 1,101,868,408

Summary of Significant Accounting Policies

School jurisdictions prepare their financial statements in accordance with generally accepted accounting principles for not-for-profit organizations. The following are significant accounting policies followed by these entities:

- Revenues and expenses are recognized on an accrual basis.
- Revenues for the provision of goods and services are recognized in the period in which the goods are provided or the services rendered.
- Unrestricted contributions are recognized as revenues when received or receivable.
- Once capital grants are invested in capital assets, expended amounts are recorded as unamortized capital allocations. Unamortized capital allocations are recognized as revenue in the period in which the related amortization expense of the funded capital asset is recorded.
- Externally restricted non-capital contributions are deferred and recognized as revenue in the period in which the related expenses are incurred.
- Contributions for capital assets that will not be amortized, such as land, are recorded as direct increases to net assets in the period the assets are acquired.
- Capital asset additions are recorded at cost and amortized based on amortization policies set by school jurisdictions.
- Donated assets are recorded at fair value where fair value can be reasonably determined.
- Inventories of merchandise for resale are valued at the lower of cost and net realizable value.
- Inventories of supplies for consumption are valued at the lower of invoice cost and replacement cost.
- Investments are recorded at market value.

Disclosure of Salaries and Benefits for Superintendent Positions

For the year ended August 31, 2009

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Aspen View Regional Div. # 19	$ 134,322	$ 11,542	$ -	$ 145,864
Battle River Regional Div. # 31	149,955	16,007	-	165,962
Black Gold Regional Div. # 18	166,204	20,040	-	186,244
Buffalo Trail Public Schools Regional Div. # 28	155,101	12,089	140,208	307,398 *
Calgary Roman Catholic Sep. School Dist. # 1	169,710	71,834	-	241,544
Calgary School Dist. # 19	227,396	46,310	644,252	917,958 *
Canadian Rockies Regional Div. # 12	156,956	10,878	-	167,834
Cardiff Roman Catholic Separate School District No. 684	-	-	-	-
Chinook's Edge School Div. # 73	185,306	29,283	-	214,589
Christ the Redeemer Catholic Sep. Regional Div. # 3	145,000	20,099	-	165,099
Clearview School Div. # 71	151,328	13,336	-	164,664
East Central Alberta Catholic Sep. Schools Regional Div. # 16	141,394	11,392	-	152,786
East Central Francophone Education Region # 3	143,500	10,660	-	154,160
Edmonton Catholic Sep. School Dist. # 7	211,496	11,471	-	222,967
Edmonton School Dist. # 7	209,123	13,417	59,525	282,065 *
Elk Island Catholic Sep. Regional Div. # 41	152,539	29,733	-	182,272
Elk Island Public Schools Regional Div. # 14	182,928	9,336	-	192,264
Evergreen Catholic Sep. Regional Div. # 2	146,177	10,961	-	157,138
Foothills School Div. # 38	151,860	10,187	-	162,047
Fort McMurray Public School Dist. # 2833	189,002	24,169	-	213,171
Fort McMurray Roman Catholic Sep. School Dist. # 32	151,109	18,129	4,534	173,772 *
Fort Vermilion School Div. # 52	162,154	19,278	-	181,432
Golden Hills School Div. # 75	161,783	9,577	6,019	177,379 *
Grande Prairie Roman Catholic Sep. School Dist. # 28	150,732	15,662	-	166,394
Grande Prairie School Dist. # 2357	142,255	13,900	-	156,155
Grande Yellowhead Regional Div. # 35	155,000	14,558	-	169,558
Grasslands Regional Div. # 6	137,000	10,712	-	147,712
Greater North Central Francophone Education Region # 2	156,045	23,370	-	179,415
Greater Southern Public Francophone Education Region # 4	160,643	7,387	-	168,030
Greater Southern Sep. Catholic Francophone Education Region # 4	141,622	12,407	-	154,029
Greater St. Albert Catholic Regional Div. # 29	166,109	17,371	-	183,480
High Prairie School Div. # 48	174,494	10,600	-	185,094
Holy Family Catholic Regional Div. # 37	137,380	10,671	-	148,051
Holy Spirit Roman Catholic Sep. Regional Div. # 4	123,333	14,957	-	138,290
Horizon School Div. # 67	141,000	13,351	-	154,351
Lakeland Roman Catholic Sep. School Dist. # 150	155,868	9,187	7,778	172,833 *
Lethbridge School Dist. # 51	163,171	17,600	-	180,771
Living Waters Catholic Regional Div. # 42	146,582	11,372	-	157,954
Livingstone Range School Div. # 68	143,456	25,875	-	169,331
Medicine Hat Catholic Sep. Regional Div. # 20	153,310	13,159	-	166,469
Medicine Hat School Dist. # 76	156,000	18,581	63,540	238,121 *
Northern Gateway Regional Div. # 10	148,433	7,396	6,111	161,940 *

* Included in superintendents' total is an amount for bonuses, severance, retiring allowances, retirement plan contributions, vacation payouts, other settlement costs or death benefits.

Disclosure of Salaries and Benefits for Superintendent Positions (continued)

For the year ended August 31, 2009

(in dollars)

School Jurisdiction	Remuneration	Benefits & Allowances	Other	Total
Northern Lights School Div. # 69	$ 150,759	$ 20,768	$ -	$ 171,527
Northland School Div. # 61	249,540	12,154	-	261,694
Northwest Francophone Education Region # 1	142,152	11,728	-	153,880
Palliser Regional Div. # 26	155,000	11,099	-	166,099
Parkland School Div. # 70	143,693	15,094	-	158,787
Peace River School Div. # 10	151,921	16,951	-	168,872
Peace Wapiti School Div. # 76	148,422	16,570	-	164,992
Pembina Hills Regional Div. # 7	150,388	10,882	-	161,270
Prairie Land Regional Div. # 25	150,406	31,462	-	181,868
Prairie Rose School Div. # 8	141,115	11,136	-	152,251
Red Deer Catholic Regional Div. # 39	166,276	45,351	-	211,627
Red Deer Public School Dist. # 104	162,060	25,702	-	187,762
Rocky View School Div. # 41	181,590	17,818	-	199,408
St. Albert Protestant Sep. School Dist. # 6	152,505	9,822	-	162,327
St. Paul Education Regional Div. # 1	148,248	18,252	-	166,500
St. Thomas Aquinas Roman Catholic Sep. Regional Div. # 38	143,518	10,728	-	154,246
Sturgeon School Div. # 24	152,500	9,089	-	161,589
Westwind School Div. # 74	137,200	10,671	-	147,871
Wetaskiwin Regional Div. # 11	155,303	19,252	-	174,555
Wild Rose School Div. # 66	335,930	12,044	-	347,974
Wolf Creek School Div. # 72	162,022	11,157	-	173,179

Footnotes:

1. This information is taken from the notes to the Audited Financial Statements submitted to Alberta Education by the school jurisdictions.
2. Remuneration includes regular base salaries, administrative allowances, overtime, lump-sum payments, honoraria, deferred salary leave, accruals and any other direct cash remuneration.
3. Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees. This includes retirement pension, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, out-of-country medical benefits, group life insurance, accidental disability and dismemberment insurance and disability plans.
4. Allowances include all monies paid to an employee as miscellaneous negotiated allowances. This category will include car or travel allowance, isolation allowances, relocation expenses, sabbaticals, special leave with pay, financial and retirement planning services, and club memberships.
5. Other includes payments made for such things as performance bonuses, accrued vacations and termination benefits (severance pay, retiring allowances, sick leave and other settlement costs due to loss of employment).

Alberta Teachers' Retirement Fund Board

FINANCIAL STATEMENTS

Alberta Teachers' Retirement Fund Board

Teachers' Pension Plan and Private School Teachers' Pension Plan

Financial Statements
August 31, 2009

Auditor's Report

Statements of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency

Statements of Changes in Net Assets Available for Benefits

Statements of Changes in Accrued Pension Benefits

Notes to the Financial Statements

AUDITOR GENERAL
Alberta

Auditor's REPORT

To the Alberta Teachers' Retirement Fund Board

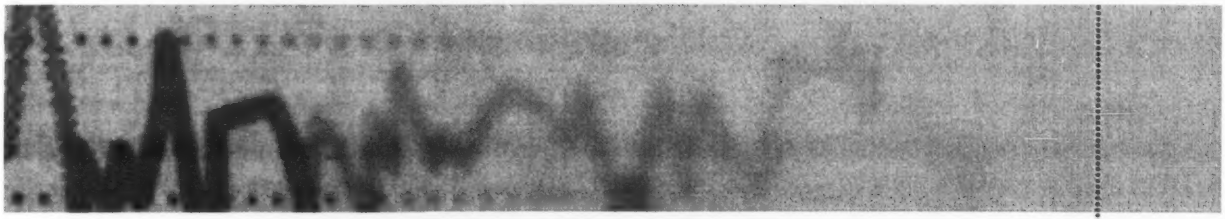
I have audited the Statements of Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 2009 and 2008 and the Statements of Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform my audits to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the Net Assets Available for Benefits and Accrued Pension Benefits and Deficiency of the Board as at August 31, 2009 and 2008 and the Changes in Net Assets Available for Benefits and Changes in Accrued Pension Benefits for the years then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta
December 4, 2009

Original Signed by Fred J. Dunn, FCA
Auditor General



Financial STATEMENTS

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AND ACCRUED PENSION BENEFITS AND DEFICIENCY AS AT AUGUST 31, 2009

$ Thousands	**2009**	2008
Assets		
Cash	$ 1,351	$ 1,683
Investments (Note 4)	3,757,560	4,177,816
Receivables (Note 5)	24,215	26,357
Loan Receivable from the Province (Note 1b and Note 6)	1,184,685	944,099
Capital assets (Note 7)	284	360
	4,968,095	5,150,315
Liabilities		
Accounts payable (Note 8)	11,655	12,922
Net assets available for Post-August 1992 benefits	4,956,440	5,137,393
Actuarial Value of Accrued Pension Benefits (Note 12)	6,861,654	6,321,904
Deficiency	$ 1,905,214	$ 1,184,511

The accompanying notes are part of these financial statements.

Approved by the Board

Greg Meeker

Greg Meeker
Chair

James Fleming

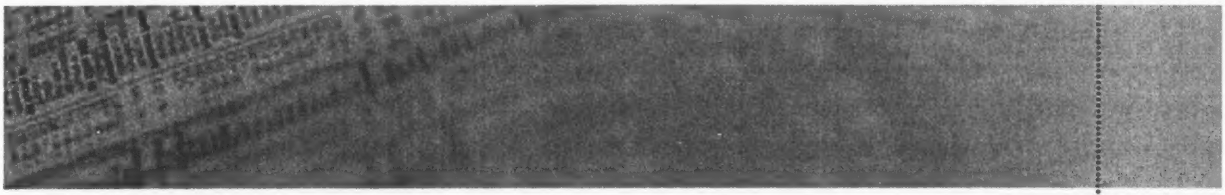
James Fleming
Vice Chair

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED AUGUST 31, 2009

$ Thousands	2009	2008
Increase in Net Assets		
Investment losses (Note 9)	$ (519,587)	$ (209,400)
Interest on Loan Receivable from the Province (Note 1b and Note 6)	76,087	60,330
Advances Assumed by the Province (Note 1b and Note 6)	–	724,174
	(443,500)	575,104
Contributions (Note 10)		
Teachers	234,586	216,049
Province of Alberta	215,822	203,513
Employers	880	745
Past service purchases	4,884	3,772
Transfers from other plans	11,711	10,051
	467,883	434,130
Total increase in net assets	24,383	1,009,234
Decrease in Net Assets		
Pension benefits	152,976	130,032
Termination benefits	26,268	27,197
Transfer to other plans	7,893	3,988
Administrative expenses (Note 11)	18,199	18,540
Total decrease in net assets	205,336	179,757
Change in Net Assets for the Year	(180,953)	829,477
Net Assets Available for Benefits at Beginning of Year	5,137,393	4,307,916
Net Assets Available for Benefits at End of Year	$ 4,956,440	$ 5,137,393

STATEMENTS OF CHANGES IN ACCRUED PENSION BENEFITS FOR THE YEAR ENDED AUGUST 31, 2009

$ Thousands	2009	2008
Accrued Pension Benefits at Beginning of Year	$ 6,321,904	$ 11,316,191
Accrued Pension Benefits Assumed by the Province (Note 1b)	–	(5,867,827)
Increase (Decrease) in Accrued Pension Benefits		
Interest on accrued benefits	465,248	403,700
Benefits accrued	360,718	340,130
Changes in actuarial assumptions	131,023	58,300
Experience (gains) losses	(246,697)	218,804
Benefits paid	(170,542)	(147,394)
	539,750	873,540
Accrued Pension Benefits at End of Year	$ 6,861,654	$ 6,321,904



Notes to the Financial STATEMENTS

NOTE 1
AUTHORITY AND NATURE OF OPERATIONS

a) Authority

The Alberta Teachers' Retirement Fund Board, a corporation of the Province of Alberta (the "Province") operating under the authority of the *Teachers' Pension Plans Act*, Chapter T-1, RSA 2000, is the trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). The Plans are Registered Pension Plans as defined in the *Income Tax Act* and are not subject to income taxes. The income tax registration number is 0359125.

b) Obligations relating to the Pre-September 1992 Period

The Teachers' Pension Plan assets and obligations arising from operations since August 31, 1992 (the "Post-August 1992 period") have been accounted for separately from the assets and obligations arising from operations prior to September 1, 1992 (the "Pre-September 1992 period") and, accordingly, the actuarial value of accrued pension benefits and resulting surpluses or deficiencies have been determined on a Pre-September 1992 period and Post-August 1992 period basis in each actuarial valuation completed since August 31, 1992.

During the 2002-2003 year, net assets available for benefits arising from operations during the Pre-September 1992 period were depleted. In accordance with legislation, each month since that time, assets were notionally advanced from Post-August 1992 period operations to Pre-September 1992 period operations to facilitate the segregation of accounting for the ongoing requirements relating to the Pre-September 1992 period. A rate of interest equal to the assumed rate of return on invested assets was used to charge interest on amounts advanced. Interest on amounts advanced is a component of the total unfunded liability related to Pre-September 1992 period operations.

Legislation has been enacted to provide for the Province to:

- pay the total additional contributions relating to the unfunded liability in respect to service earned prior to September 1992 for the period September 1, 2007 to August 31, 2009;
- assume full responsibility effective September 1, 2009 for the unfunded liability in respect to service earned prior to September 1992; and,
- pay, no earlier than January 1, 2010, the amount advanced relating to the Pre-September 1992 period, including interest, at a prescribed rate, for the period September 1, 2009 until payment occurs.

These financial statements and notes include transactions relating to the Post-August 1992 period and to the Private School Teachers' Pension Plan.

NOTE 2
DESCRIPTION OF THE PENSION PLANS

The following description of the Plans is a summary only.

a) General

The Plans are contributory defined-benefit pension plans for the teachers of Alberta.

b) Funding

The determination of the value of the benefits and the required contributions for the Plans is made on the basis of periodic actuarial valuations (Note 12).

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related deficiencies are funded by equal contributions from the Province and the teachers. An additional 10 percent cost-of-living adjustment for service earned after 1992, as described in Note 2(h), is funded entirely by the teachers.

The unfunded liability and responsibilty for funding of benefits earned for service prior to September 1, 1992 have been assumed by the Province. Benefits for Pre-September 1992 service are guaranteed by the Province. Transactions relating to the Pre-September 1992 period are not included in these financial statements.

Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions rather than the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers.

c) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

d) Disability Benefits

Teachers who are disabled after August 31, 1992 are credited with pensionable service while disabled. Teachers do not contribute to the Plans while disabled.

e) Termination Benefits

Refunds or commuted value transfers are available when a teacher ceases employment.

f) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

g) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

h) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

NOTE 3
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with Canadian generally accepted accounting principles and present the aggregate financial position of the Plans. The statements disclose the net assets available to meet future benefit payments, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year.

b) Investments

Investments are recorded as of the trade date and are stated at fair value. The methods used to determine year-end fair value are explained in the following paragraphs.

- Money-market securities are recorded at cost which approximates fair value.
- The fair value of publicly traded securities is based on market prices quoted by independent suppliers of securities related data.
- The fair value of non-publicly traded equity investments reflects cash outlays adjusted by periodic third party valuations and fees charged by general partners.

- The fair value of real estate and oil and gas properties not publicly traded is based on estimates as determined by management in conjunction with industry specialists.

Premiums and discounts arising on acquisitions are amortized using the effective interest rate method and included in investment earnings. Changes in fair value subsequent to acquisition are included in investment earnings (Note 9).

c) Foreign Exchange

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year-end, the fair value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Gains or losses resulting from exchange differences are included in the determination of the change in fair value of investments.

d) Derivative Financial Instruments

Derivative financial instruments are valued based on quoted market prices. Gains or losses on these instruments are recognized with changes in market value, and are included in the determination of current year change in fair value of investments.

e) Capital Assets

Capital assets are recorded at cost and amortized over their estimated useful lives. Amortization is calculated using the straight-line method at the following annual rates:

Furniture and equipment	10-25%
Computer hardware and software	20-33.3%

Software under development is not amortized until implemented.

f) Compensation

Details of senior staff compensation and Board member remuneration included in "Salaries and benefits" (Note 11) are presented in the Compensation and Discussion Analysis section of the Annual Report.

g) Measurement Uncertainty

The preparation of financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from these estimates.

Measurement uncertainty exists in the calculation of the Plans' actuarial value of accrued benefits. Uncertainty arises because the Plans' actual experience may differ significantly from assumptions used in the calculation of the Plans' accrued benefits.

Measurement uncertainty exists in the valuation of the Plans' private investments as values may differ significantly from the values that would have been used had a ready market existed for these investments.

NOTE 4
INVESTMENTS

$ Thousands	2009		2008	
	Fair Value	Cost	Fair Value	Cost
Fixed Income and Cash				
Cash	$ 47,276	$ 47,276	$ 65,776	$ 65,776
Money-market securities	110,981	110,981	148,404	148,404
Bonds and debentures	597,921	568,223	563,507	552,032
	756,178	726,480	777,687	766,212
Equities				
Publicly traded equities				
Canadian	1,016,244	958,120	1,248,455	979,184
Global	1,857,460	1,899,497	2,031,072	2,148,831
Non-publicity traded equities	127,678	157,339	120,602	115,984
	3,001,382	3,014,956	3,400,129	3,243,999
	$ 3,757,560	$ 3,741,436	$ 4,177,816	$ 4,010,211

a) Derivative Contracts

Derivative contracts are financial contracts, the value of which is derived from the value of underlying assets, indices, interest rates or currency rates.

- Foreign currency forwards are contractual obligations either to buy or sell specified amounts of foreign currencies at predetermined future dates and exchange rates;
- Credit default swaps allow counterparties to buy and sell protection on credit risk inherent in a bond;
- Interest rate swaps allow parties to exchange fixed and floating interest rate cash flows based on notional amounts; and,
- Futures contracts are agreements to receive or pay cash on settlement dates based on changes in the levels of specified indices.

The maturities, notional amounts and the net fair values of the Plans' derivative contracts are as follows:

	2009					2008	
	Terms of Maturity (%)			$ Thousands		$ Thousands	
	Within 1 Year	1 to 3 Years	Over 3 Years	Notional Amount	Net Fair Value	Notional Amount	Net Fair Value
Foreign currency forwards	100	–	–	1,060,685	3,614	742,645	(3,501)
Credit default swaps	–	44	56	14,104	(391)	17,395	381
Interest rate swaps	–	–	100	56,686	3,028	34,945	(43)
Fixed income futures	100	–	–	21,604	272	55,772	–

b) Interest Rate Risk

Interest rate risk relates to the impact of interest rate changes on the Plans' cash flows and financial position. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 2009, a 1% increase in nominal interest rates would result in a decline in the fair value of Fixed Income investments of 7.0 % (2008: 6.3%).

Based on fair values at August 31, 2009, Fixed Income investments have the following average effective yields and term structures:

	2009					2008	
	$ Thousands					$ Thousands	
	Terms of Maturity						
	Within 1 Year	1 to 5 Years	Over 5 Years	Total	Average Effective Yield	Total	Average Effective Yield
Money-market securities	110,981	–	–	110,981	0.28%	148,404	3.04%
Bonds and debentures	19,320	192,173	386,428	597,921	5.17%	563,507	5.47%

c) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counterparties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 2009.

d) Currency Risk

Currency risk arises from the Plans' holding of investments that are denominated in foreign currencies. Currency exposure may be managed using derivative contracts, primarily currency forwards. The Plans' foreign currency exposure is as follows:

$ Thousands	2009			2008
	Foreign Currency Exposure	Currency Derivatives	Net Foreign Currency Exposure	Net Foreign Currency Exposure
United States	$ 1,080,438	$ (153,525)	$ 926,913	$ 1,008,811
Euro	338,186	(46,977)	291,209	403,239
United Kingdom	207,091	(29,055)	178,036	121,108
Japan	125,641	37,144	162,785	142,066
Australia	40,699	59,164	99,863	32,200
Switzerland	89,467	(6,000)	83,467	121,304
Other	126,371	27,045	153,416	215,067
	$ 2,007,893	$ (112,204)	$ 1,895,689	$ 2,043,795

NOTE 5
RECEIVABLES

$ Thousands	2009	2008
Accrued income	$ 9,140	$ 10,004
Contributions - teachers	11,166	9,031
Contributions receivable from the Province	3,733	7,141
Other	176	181
	$ 24,215	$ 26,357

NOTE 6
LOAN RECEIVABLE FROM THE PROVINCE

$ Thousands	2009	2008
Opening balance	$ 944,099	$ 724,174
Contributions relating to Pre-September 1992 period		
Teachers	(28)	(25)
The Province	(243,850)	(229,944)
Employers	(71)	(60)
	(243,949)	(230,029)
Benefit payments relationg to Pre-September 1992 period		
Pension benefits	401,474	383,838
Termination benefits	2,677	2,395
Transfer to other plans	4,297	3,391
	408,448	389,624
Current year Pre-September 1992 period operations	164,499	159,595
Interest on Loan Receivable from the Province	76,087	60,330
	$ 1,184,685	$ 944,099

NOTE 7
CAPITAL ASSETS

$ Thousands	2009			2008
	Cost	Accumulated Amortization	Net	Net
Furniture and equipment	$ 415	$ 369	$ 46	$ 37
Computer hardware and software	4,596	4,358	238	323
	$ 5,011	$ 4,727	$ 284	$ 360

NOTE 8
ACCOUNTS PAYABLE

$ Thousands	2009	2008
Tax withholdings	$ 6,583	$ 6,271
Investment transactions	2,770	2,158
Supplementary Employee Pension Plan	823	584
Other	1,479	3,909
	$ 11,655	$ 12,922

NOTE 9
INVESTMENT LOSSES

$ Thousands	2009	2008
Interest and dividend income		
Cash and money-market securities	$ 3,335	$ 7,332
Bonds and debentures	26,216	21,637
Publicly traded equities		
Canadian	40,969	27,684
Global	46,822	70,115
Non-publicly traded equities	859	4,520
	118,201	131,288
Realized net (loss) gain on disposal of investments	(486,306)	9,479
Unrealized net loss on investments	(151,482)	(350,167)
	$ (519,587)	$ (209,400)

NOTE 10
CONTRIBUTIONS

$ Thousands	2009	2008
Teachers		
Current service	$ 181,929	$ 167,542
Current service additional 10% COLA	11,835	10,899
Post-August 1992 deficiency	40,822	37,608
	234,586	216,049
The Province		
Current service	178,001	167,849
Post-August 1992 deficiency	37,821	35,664
	215,822	203,513
Employers		
Current service	869	736
Post-August 1992 deficiency	11	9
	880	745
Past service purchases	4,884	3,772
Transfers from other plans	11,711	10,051
	$ 467,883	$ 434,130

NOTE 11
ADMINISTRATIVE EXPENSES

$ Thousands	2009		2008
	Budget	Actual	Actual
Investment management	$ 13,471	$ 9,976	$ 11,164
Salaries and benefits	4,625	4,481	3,952
External professional services	1,392	1,330	942
Custodial and banking	1,079	992	1,027
Premises and equipment	603	604	610
Communications	699	601	592
Board and Investment Committee	150	116	153
Audit	62	78	70
Other	58	21	30
	$ 22,139	$ 18,199	$ 18,540

NOTE 12
OBLIGATIONS FOR BENEFITS

a) Valuations and Assumptions

Best-estimate valuations of the Teachers' Pension Plan for the Post-August 1992 period and the Private School Teachers' Pension Plan were done as at August 31, 2009. Valuations for the Plans were also prepared as at August 31, 2008. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on management's best estimate of future events.

The major long-term economic assumptions used in the best-estimate valuations are:

	2009	2008
Rate of return on invested assets	7.00%	7.25%
Rate of inflation	2.75%	3.00%
Real wage increases	1.00%	1.00%

Future experience will differ from those assumptions. Any differences between the assumptions and future experience will emerge as gains or losses in future best-estimate valuations.

b) Sensitivity of Changes in Major Assumptions

The table below shows the impact of changes to major assumptions, holding all other assumptions constant:

	Teachers' Pension Plan		Private School Teachers' Pension Plan	
	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in Rate of Inflation	0.50% decrease in Rate of Return on Invested Assets	0.50% increase in in Rate of Inflation
Increase in current service costs (% of total teacher salaries)	1.60%	1.24%	1.90%	1.39%
Increase in accrued pension benefits	$583 million	$425 million	$2 million	$2 million

The current service cost (excluding 0.2% for administrative expenses) as a per cent of total teacher salaries for the Teachers' Pension Plan was 13.66% and for the Private School Teachers' Pension Plan was 14.80%.

c) Results Based on Valuations

The valuation for the Post-August 1992 period of the Teachers' Pension Plan as at August 31, 2009 determined a deficiency of $1.900 billion. The valuation for the Private School Teachers' Pension Plan to August 31, 2009 determined a deficiency of $5.357 million. (Note 12c continued on page 46).

$ Thousands	2009			2008		
	Teachers' Pension Plan	Private Teachers'	Total	Teachers' Pension Plan	Private Teachers'	Total
Net assets at beginning of year	$ 5,106,622	$ 30,771	$ 5,137,393	$ 4,275,056	$ 32,860	$ 4,307,916
Advances assumed by the Province	–	–	–	724,174	–	724,174
	5,106,622	30,771	5,137,393	4,999,230	32,860	5,032,090
Net contributions	432,278	1,444	433,722	402,008	936	402,944
Benefits	(151,647)	(1,329)	(152,976)	(128,757)	(1,274)	(130,031)
Investment losses	(515,674)	(3,913)	(519,587)	(207,790)	(1,610)	(209,400)
Interest on Loan Receivable from Province	76,087	–	76,087	60,330	–	60,330
Administrative expenses	(18,070)	(129)	(18,199)	(18,399)	(141)	(18,540)
Net Assets	4,929,596	26,844	4,956,440	5,106,622	30,771	5,137,393
Actuarial value of accrued pension benefits	(6,829,453)	(32,201)	(6,861,654)	(6,290,000)	(31,904)	(6,321,904)
Deficiency	$ (1,899,857)	$ (5,357)	$ (1,905,214)	$ (1,183,378)	$ (1,133)	$ (1,184,511)

NOTE 13
INVESTMENT RETURNS AND RELATED BENCHMARK RETURNS

Investment returns and related benchmark returns by Plan for the year ended August 31 are as follows:

	2009		2008	
Plan	Investment Return	Benchmark Return	Investment Return	Benchmark Return
Teachers' Pension Plan – Post-August 1992 period	-8.5%	-6.8%	-2.8%	-2.7%
Private School Teachers' Pension Plan	-12.7%	-10.7%	-4.9%	-4.7%

Benchmark returns are weighted averages of certain market index returns based on the policy asset mix of each Plan.

NOTE 14
COMPARATIVE FIGURES

Comparative figures, including amounts shown for the estimates of benefits accrued and experience losses used to determine accrued pension benefits, have been reclassified, where necessary, to conform to the 2009 presentation.

NOTE 15
BUDGET INFORMATION

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 11).